

NUMBERS UNLIMITED - 2023

2023 Federal Income Tax Rates - on Taxable Income (Parenthesis after bracket indicates base tax amount plus percentage on amount over lower limit for that bracket)							
Marginal Rate	Single (S)	Married Filing Jointly (MFJ)	Head of Household (HoH)	Married Filing Separately (MFS)	Estates and Trusts	Long Term Capital Gains **	Qualified Dividends**
10%	\$0 - \$11,000	\$0 - \$22,000	\$0 - \$15,700	\$0 - \$11,000	\$0 - 2,900 (\$0 + 10%)	0%	0%
12%	\$11,000 - \$44,725 (\$1,100 + 12%)	\$22,000 - \$89,450 (\$2,200 + 12%)	\$15,700 - \$59,850 (\$1,570 + 12%)	\$11,000 - \$44,725 (\$1,100 + 12%)	n/a	0% ⁺⁺	0% ⁺⁺
22%	\$44,725 - \$95,375 (\$5,147 + 22%)	\$89,450 - \$190,750 (\$10,294 + 22%)	\$59,850 - \$95,350 (\$6,868 + 22%)	\$44,725 - \$95,375 (\$5,147 + 22%)	n/a	15%	15%
24%	\$95,375 - \$182,100 (\$16,290 + 24%)	\$190,750 - \$364,200 (\$32,580 + 24%)	\$95,350 - \$182,100 (\$14,678 + 24%)	\$95,375 - \$182,100 (\$16,290 + 24%)	\$2,900- \$10,550 (\$290 + 24%)	15%	15%
32%	\$182,100 - \$231,250 (\$37,104 + 32%)	\$364,200 - \$462,500 (\$74,208 + 32%)	\$182,100 - \$231,250 (\$35,498 + 32%)	\$182,100 - \$231,250 (\$37,104 + 32%)	n/a	15%*	15%*
35%	\$231,250 - \$578,125 (\$52,832 + 35%)	\$462,500 - \$693,750 (\$105,664 + 35%)	\$231,250 - \$578,100 (\$51,226 + 35%)	\$231,250 - \$346,875 (\$52,832 + 35%)	\$10,550 - \$14,450 (\$2126 + 35%)	15% ^{***}	15% ^{***}
37%	\$578,125 and up (\$174,238.25 + 37%)	\$693,750 and up (\$186,601.50 + 37%)	\$578,100 and up (\$172,623.50 + 37%)	\$346,875 and up (\$93,300.75 + 37%)	\$14,450 and up (\$3,491 + 37%)	20% ^{***}	20% ^{***}
[*] 3.8% Medicare tax on investment income will also be imposed for single taxpayers with MAGI above \$200,000 and married filing jointly with MAGI >\$250,000 (MFS >\$125,000) ^{**} Short term capital gains (investments held less than one year) and non-qualified dividends are taxed at your marginal income tax rate ⁺⁺ The 15% long term capital gains rate and qualified dividends rate applies to taxable income as follows: \$44,625-\$492,300 (S); \$89,250-\$553,850 (MFJ); \$59,750 - \$523,050 (HoH); \$44,625 - \$276,900 (MFS). For Income below these limits, long term capital gains are taxed at 0%. Income exceeding these limits incur a 20% tax on long term capital gains							
Standard Deductions & Exemptions	Single	Married Filing Jointly	Head of Household	Married Filing Separately	Estates & Trusts		
Standard Deduction ^{1,2}	\$13,850	\$27,700	\$20,800	\$13,850			
AMT Exemption Amount	\$81,300	\$126,500	\$81,300	\$63,250	\$28,400		
AMT 26% tax rate	<\$220,700	<\$220,700	<\$220,700	<\$110,350	<\$220,700		
AMT 28% tax rate ³	>\$220,700	>\$220,700	>\$220,700	>\$110,350	>\$220,700		
"Kiddie Tax" Rule	first \$1,250 offset, next \$1,250 taxed at child's tax rate, any unearned income over \$2,500 is taxed at the parent's tax rate						
Child Tax Credit	\$2,000 credit per child, reduced \$50 per \$1,000 of MAGI over \$400,000 (MFJ) or \$200,000 (Single/HoH)						
¹ For blind or filers over age 65, there is an additional deduction of \$1,500 (per person) if married, or \$1,850 if Single/HoH ² Dependents may deduct the greater of \$1,250 or the dependents earned income plus \$400, not to exceed the standard deduction for their filing status. ³ The AMT exemption phase of 25 ^c per dollar begins at \$578,150 (S)/(MFS) and \$1,156,300 (MFJ). Estates and Trusts begin at \$85,650. State and Local Taxes (SALT) limited to \$10,000 for purposes of calculating itemized deductions (\$5,000 for MFS). This includes income, property, and sales tax.							
Retirement Plans (Annual Maximums Unless Otherwise Noted)				Defined Contribution Plans - Max. Employer Deductible Contributions*			
Elective deferrals 401(k), 403(b), 457, and SARSEPs		\$22,500		SEP IRA		Lesser of 25% of compensation or \$66,000	
Catch-up contribution (age 50+)		\$7,500		SIMPLE IRA		Either 3% match or 2% non-elective contribution	
Defined Contribution - Annual Contribution Limit		\$66,000 (excl. catch-up)		Profit Sharing/ Money Purchase		Lesser of 25% of compensation or \$66,000	
Defined Benefit - Annual Benefit Limit		\$265,000		401(k)		25% of compensation; combined employer & employee max of \$66,000 (not including catch-ups)	
SIMPLE Plan		\$15,500		403(b)		100% of compensation; combined employer & employee max of \$66,000 (not including catch-ups)	
SIMPLE catch-up contribution (age 50+)		\$3,500		Gov. 457(b)		\$22,500 max, including employee salary deferral	
Maximum Includible Compensation for Contributions		\$330,000		* Maximum compensation amount for qualified plans & SEP IRAs: \$330,000			
Highly Compensated Employee threshold (gross comp.)		>\$150,000		Gift & Estate Taxes			
Key Employee threshold (top-heavy plan, gross comp.)		>\$215,000		Federal Gift, Estate and Generation-Skipping Tax Exemption		\$12,920,000	
SEP compensation minimum for plan participation		\$650		Gift Tax Annual Exclusion		\$17,000	
IRA or Roth IRA contribution limit		\$6,500		Non-Citizen Spouse Lifetime Estate/Gift Exemption		\$175,000	
IRA or Roth IRA catch-up (age 50+)		\$1,000		WA State Estate Exemption		\$2,193,000	
IRA deduction phaseout for active participants (MAGI)				Payroll Taxes & Social Security			
Single/HoH		\$73,000 - \$83,000		OASDI (Social Security) Tax Wage Base ¹		\$160,200	
Married Filing Jointly		\$116,000 - \$136,000		Social Security Employee tax/Employer tax		6.20%/6.20%	
Married Filing Separately		\$0 - \$10,000		Medicare Employee Tax/Employer Tax		1.45%/1.45%	
Spousal IRA/Non-Active Participant Spouse*		\$218,000 - \$228,000		Maximum Benefit for workers retiring at Full Retirement Age		\$3,627/mo	
Roth IRA phaseout (MAGI)**		\$138,000 - \$153,000		2023 Social Security Benefit COLA		8.70%	
Single/HoH		\$138,000 - \$153,000		If under FRA, forfeit \$1 for every \$2 in earned income over:		\$21,240	
Married Filing Jointly/Qualifying Widow(er)		\$218,000 - \$228,000		In FRA year but under FRA, forfeit \$1 for every \$3 in earned income over		\$56,520	
Married Filing Separately		\$0 - 10,000		Provisional Income ² (in retirement) causing SS benefits to be taxable:			
				Single - 50% Taxable / 85% Taxable		\$25,000 - \$34,000 / >\$34,000	
				MFJ - 50% Taxable / 85% Taxable		\$32,000 - \$44,000 / >\$44,000	
[*] Spousal IRA allows non-working spouse filing jointly to contribute to an IRA ^{**} For 2023, there are no income limits for ROTH conversions. Additionally, Traditional 401(k) assets can be converted to a ROTH 401(k), if plan provisions allow. ¹ 0.9% Medicare surtax on earned income and/or self employment income above \$200k MAGI Single, \$250k MFJ, \$125k MFS. Prov Income = (AGI-Taxable SS benefits) + (Tax-Exempt Interest) + (50% of SS benefits)							
MAGI = (AGI) + (Deductions for IRA Contribution) + (Deductions for Student Loan Int.or Tuition) + (Interest from EE Bonds Used for Higher Ed.) + (Excluded Foreign Income) + (Employer-Paid Adoption Expenses) - (Taxable Income from ROTH Conversions; only for ROTH eligibilty MAGI)							
This material is intended to serve as a reference guide only. No warranty is made as to the accuracy of the information. It is not intended to provide specific advice or recommendations for any individual. Federal tax laws and investment regulations are complex and subject to change. Please consult a qualified professional for advice on your specific situation.							

NUMBERS UNLIMITED - 2023

Life Contracts				Medicare Part A (Hospital Insurance)				
Allowable 1035 Exchanges				Monthly Premium*				
Life	can become	Life, Modified Endowment Contract (MEC), Annuity, or Long-Term Care (LTC)		Hospital Stays				
MEC	can become	Modified Endowment Contract, Annuity, or LTC		First 60 days, patient pays deductible	\$1,600			
Annuity	can become	Annuity or Long-Term Care		Next 30 days, patient pays per day	\$400			
LTC	can become	LTC		Next 60 days (lifetime reserve days), patient pays per day	\$800			
Annuity Taxation				Skilled Nursing Benefits				
Withdrawals not received as an annuity:				First 20 days, patient pays per day				
Contract Issued Prior to 8/13/82				FIFO (First In First Out)		Next 80 days, patient pays per day		
Contract Issued After 8/13/82				LIFO (Last In First Out)		Over 100 days, patient pays per day		
Annuitized Payments:				*If you are not currently eligible for Social Security, the premium is \$506/mo.				
Contract Issued Prior to 1/1/87				Exclusion Ratio* for Term of Annuity		Medicare Part B (Medical Insurance)		
Contract Issued Post 1/1/87				Exclusion Ratio* to extent of basis recovery		Deductible		
*the Exclusion Ratio refers to the portion of the return on investments that is income tax exempt. Generally, it represents a payback of your initial investment						Coinsurance		
Life Insurance Taxation						Part B Premium		
MEC Withdrawal	LIFO (Last In First Out)	Loans & Death Benefit	Tax Free	You Pay	Part D IRMAA	If your MAGI in 2021 (2-years prior) was		
Non-MEC Withdrawal	FIFO (First In First Out)	Loan Balance on Lapse	Taxable Income			Single	Married Filing Jointly	
Education Accounts & Taxation				\$164.90	Prem + \$0	<\$97,000	<\$194,000	
EE Bonds for education - Interest Exclusion Phase Out				\$230.80	Prem + \$12.20	\$97,000 - <\$123,000	\$194,000 - <\$246,000	
Single/HoH/MFS	\$91,850 - \$106,850			\$329.70	Prem + \$31.50	\$123,000 - <\$153,000	\$246,000 - <\$306,000	
Married Filing Jointly	\$137,800 - \$167,800			\$428.60	Prem + \$50.70	\$153,000 - <\$183,000	\$306,000 - <\$366,000	
Coverdell Education Savings Account				\$527.50	Prem + \$70.00	\$183,000 - <\$500,000	\$366,000 - <\$750,000	
Annual Tax-Qualified Contribution Limit (per beneficiary)				\$560.50	Prem + \$76.40	>\$500,000	>\$750,000	
Contribution Phase Out (Income)				You Pay	You Pay	Married Filing Separately		
Single/Head of Household	\$95,000 - \$110,000			\$164.90	Prem + \$0	<\$97,000		
Married Filing Jointly	\$190,000 - \$220,000			\$527.50	Prem + \$70.00	\$97,000 - <\$403,000		
Lifetime Learning Credit ^{1, NR} Phase Out				\$560.50	Prem + \$76.40	>\$403,000		
Single/Head of Household MAGI	\$80,000 - \$90,000			Medicare Part D (Prescription Drugs, % indicates patients copay)				
Married Filing Jointly MAGI	\$160,000 - \$180,000			Maximum Deductible				
American Opportunity Credit ^{2, R} Phase Out				Coinsurance (25% Brand-Name/25% Generic) starts at				
Single/Head of Household MAGI	\$80,000 - \$90,000			Catastrophic Coverage/OOP Coinsurance (5%) starts at				
Married Filing Jointly MAGI	\$160,000 - \$180,000			Social Security Full Retirement Age (FRA)* (If born on Jan. 1st, refer to previous year)				
Student Loan Interest Deduction ³ Phase Out				Year of Birth	FRA		Year of Birth	FRA
Single/Head of Household	\$75,000 - \$90,000			1941	65 & 8 months		1957	66 & 6 months
Married Filing Jointly	\$155,000 - \$185,000			1942	65 & 10 months		1958	66 & 8 months
529 College Savings Plan				1943-54	66		1959	66 & 10 months
Maximum 529 Balance for Contributions Varies by State from \$235,000 - \$553,098				1955	66 & 2 months		1960 & later	67
Maximum Annual Contribution Excluded from Gift Tax ⁴				1956	66 & 4 months		*Early benefit reduction = 5/9% per month for first 36 months, 5/12% for add'l months	
The IRS allows one education credit per student, per year				Section 179				
¹ Credit is for 20% of up to \$10,000 qualified expenses (max. credit of \$2,000) per return				Maximum Deduction per Year				\$1,160,000
² Credit is for 100% of qualified post high school expenses on the first \$2,000, and 25% on the next \$2,000 for a maximum total credit of \$2,500 per student (40% refundable)				Limit on Capital Purchases (deduction phase-out) ¹				\$2,890,000
³ Deduction for student loan interest for you, your spouse or your dependent up to \$2,500 per year				Accelerated (Bonus) Depreciation ²				80%
⁴ 529 contributions count towards your annual gift limit; you may contribute more but it will count towards your lifetime gift exclusion. You may also choose to contribute 5 years worth of gifts at once (\$85,000) and have no gift exclusion for the next 5 years.				¹ Deduction is phased-out dollar for dollar above the \$2.89 million limit.				
Standard Mileage Rates				² Can be taken on eligible property in service after Dec. 31, 2022 and before January 2024. Can be used above the standard deduction limit of \$1.16m. Bonus Depreciation will phase down 20% each year from 2023 through 2027.				
Business Use	65.5¢ per mile			Health Savings Accounts (HSA) - High Deductible Health Plans (HDHP)				
Charitable Use	14¢ per mile			Maximum Deductible Contribution Limit (Employer + Employee)				
Medical or Moving Use	22¢ per mile			Individual				\$3,850
Savers Credit ^{NR} (based on AGI)				Family				\$7,750
Filing Status	50% Credit	20% Credit	10% Credit	Catch Up Contribution (Age 55+)				\$1,000
Joint	\$0 - \$43,500	\$43,501 - \$47,500	\$47,501 - \$73,000	HDHP Annual Deductible Minimum				
Head of Household	\$0 - \$32,625	\$32,626 - \$35,625	\$35,626 - \$54,750	Individual				\$1,500
Single/Others	\$0 - \$21,750	\$21,751 - \$23,750	\$23,751 - \$36,500	Family				\$3,000
Credit applies to the first \$2,000 contributed to a ROTH, Traditional IRA, 401k, 403(b), 457 Plan, SIMPLE IRA or SEP IRA. Rollovers are not eligible				HDHP Max. Out-Of-Pocket Amounts				
				Individual				\$7,500
				Family				\$15,000
Adoption Credit ^{NR}				Maximum Federal* Credit (per child)				\$15,950
				Credit Phase Out (MAGI, all filing status except MFS)				\$239,230 - \$279,230
				*some states may have an additional credit for adoption expenses				
^{NR} Indicates a Non-Refundable Tax Credit, which can only reduce tax liability to zero, and ^R indicates a Refundable or Partially-Refundable Credit, meaning it can reduce tax liability below zero and apply to a refund.								
<i>This material is intended to serve as a reference guide only. No warranty is made as to the accuracy of the information. It is not intended to provide specific advice or recommendations for any individual. Federal tax laws and investment regulations are complex and subject to change. Please consult a qualified professional for advice on your specific situation.</i>								

NUMBERS UNLIMITED - 2023

| Uniform Life Table * | | Single Life Table
(For use by Beneficiaries) | | | | Inherited IRA Distributions
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|---|--|--
--
---|---|---|--|--|--|--|--|--|--|---|---|---|--|---|---|--|---|---|---|--|--|--|---|---|--|---|--|--|--|--|---|---|--|--
---	---	--	---	---	--	---	---	--	--	---	--	--	--	--	--	--	--	--	---	--	--	--	---	--	--	---	--	--	---	--	--	---	--	--	--
--	---	---	--	---	--	--	---	---	---	--	---	---	--	---	--	--	---	---	--	---	--	--	---	---	--	---	---	--	---	---	---	---	--	---	---
---	---	--	--	---	--	--	---	--	---	---	--	---	---	--	--	---	--	--	---	--	--	---	--	--	---------------------------------------	--	--	--	--	--	--	---------------------------------------	--	---	--
Age	Divisor (Life Expectancy)	Age	Life Expectancy	Age	Life Expectancy	The following chart may be used to determine inherited IRA Required Minimum Distributions. Beneficiary options vary depending upon if death occurred before or after the IRA holder reached their Required Beginning Date (RBD). Note that a beneficiary's age as of December 31 of the year of distribution is used to determine the life expectancy (LE) factor for RMDs.																													
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 72 | 27.4 | 0 | 84.6 | 56 | 30.6 | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Beneficiary</th> <th style="width: 45%;">Death Before Required Beginning Date</th> <th style="width: 30%;">Death After Required Beginning Date</th> </tr> </thead> <tbody> <tr> <td rowspan="5" style="vertical-align: top;">Spouse & Eligible Beneficiaries¹</td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments based on own LE beginning in the year following the year the IRA owner would have turned 73, recalculated each year. Spouse can roll over into their own IRA. </td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. First distribute RMD for year of the IRA holder's death based on decedent's LE. Continue RMDs based on the longer of the deceased IRA holder's LE (reduced by one each year) or their own LE (recalculated). Roll over the remaining assets into the spouse's IRA. </td> </tr> <tr> <tr> <tr> <tr> <tr> <td rowspan="5" style="vertical-align: top;">Eligible Minor Beneficiaries¹</td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments based on single LE of beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. </td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. First distribute RMD for year of the IRA holder's death based on the decedent's LE. Continue RMDs based on the longer of the deceased IRA holder's LE or the LE of the beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. </td> </tr> <tr> <tr> <tr> <tr> <tr> <td rowspan="5" style="vertical-align: top;">Non-eligible Beneficiaries Only</td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. 10-year rule. </td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. 10-year rule. </td> </tr> <tr> <tr> <tr> <tr> <tr> <td rowspan="5" style="vertical-align: top;">Qualified Trust (Eligible Beneficiaries¹)</td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. </td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. </td> </tr> <tr> <tr> <tr> <tr> <tr> <td rowspan="5" style="vertical-align: top;">Non-qualified Trust (Non-eligible beneficiaries)</td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. </td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. 10-year rule. </td> </tr> <tr> <tr> <tr> <tr> <tr> <td rowspan="5" style="vertical-align: top;">No Beneficiary Designation</td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. </td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. </td> </tr> <tr> <tr> <tr> <tr> <tr> <td rowspan="5" style="vertical-align: top;">Charity</td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. </td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. </td> </tr> <tr> <tr> <tr> <tr> <tr> <td rowspan="5" style="vertical-align: top;">Estate</td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. </td> <td rowspan="5" style="vertical-align: top;"> <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. </td> </tr> <tr> <tr> <tr> <tr> <tr> <td rowspan="5" style="vertical-align: top;">For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs</td> <td>48</td><td>38.1</td><td>104</td><td>2.2</td> <td rowspan="5" style="font-size: x-small; vertical-align: top;"> ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. </td> </tr> <tr> <td>49</td><td>37.1</td><td>105</td><td>2.1</td> </tr> <tr> <td>50</td><td>36.2</td><td>106</td><td>2.1</td> </tr> <tr> <td>51</td><td>35.3</td><td>107</td><td>2.1</td> </tr> <tr> <td>52</td><td>34.3</td><td>108</td><td>2</td> </tr> <tr> <td colspan="6" style="background-color: #e0e0e0;">Charitable Income Tax Deduction - AGI Limitations</td> <td colspan="2" style="background-color: #e0e0e0;">Washington State Estate Tax</td> <td colspan="2" style="background-color: #e0e0e0;">Corporate Tax Rates</td> <td colspan="2" style="background-color: #e0e0e0;">Eligible Long-Term Care Premiums</td> </tr> <tr> <td colspan="2" style="background-color: #e0e0e0;">Property Gifted</td> <td colspan="2" style="background-color: #e0e0e0;">Public Charity</td> <td colspan="2" style="background-color: #e0e0e0;">Private Charity</td> <td style="background-color: #e0e0e0;">Rate</td> <td style="background-color: #e0e0e0;">Taxable Estate</td> <td style="background-color: #e0e0e0;">Rate</td> <td style="background-color: #e0e0e0;">Taxable Income</td> <td colspan="2" style="background-color: #e0e0e0;">Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense":</td> </tr> <tr> <td colspan="2">Cash</td> <td colspan="2">60%</td> <td colspan="2">30%</td> <td>10.00%</td> <td>\$0-\$1,000,000</td> <td>21.00%</td> <td>All</td> <td colspan="2" rowspan="5" style="font-size: x-small; vertical-align: top;"> Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. </td> </tr> <tr> <td colspan="2">Ordinary income assets (i.e securities held < 1 year)</td> <td colspan="2">50%, limited to basis</td> <td colspan="2">30%, limited to basis</td> <td>14.00%</td> <td>\$1,000,000 - \$2,000,000
(\$100,000 + 14%)</td> <td></td> <td></td> <td style="background-color: #e0e0e0;">Age*</td> <td style="background-color: #e0e0e0;">Premium</td> </tr> <tr> <td colspan="2">Appreciated long-term capital gain property</td> <td colspan="2">FMV up to 30% or basis up to 50%</td> <td colspan="2">FMV up to 20% or basis up to 30%</td> <td>15.00%</td>
<td>\$2,000,000 - \$3,000,000
(\$240,000 + 15%)</td> <td></td> <td></td> <td>< 40</td> <td>\$480</td> </tr> <tr> <td colspan="2">Tangible personal property held >1 year (use related)</td> <td colspan="2">FMV up to 30% or basis up to 50%</td> <td colspan="2">FMV up to 20% or basis up to 30%</td> <td>16.00%</td> <td>\$3,000,000 - \$4,000,000
(\$390,000 + 16%)</td> <td></td> <td></td> <td>41 - 50</td> <td>\$890</td> </tr> <tr> <td colspan="2">Tangible personal property held >1 year (use unrelated)</td> <td colspan="2">50%, limited to basis</td> <td colspan="2">30%, limited to basis</td> <td>18.00%</td> <td>\$4,000,000 - \$6,000,000
(\$550,000 + 18%)</td> <td></td> <td></td> <td>51 - 60</td> <td>\$1,790</td> </tr> <tr> <td colspan="2">Life Insurance</td> <td colspan="2">Replacement Value up to 30% or basis up to 50%.</td> <td colspan="2">Replacement Value up to 30% or basis.</td> <td>19.00%</td> <td>\$6,000,000 - \$7,000,000
(\$910,000 + 19%)</td> <td></td> <td></td> <td>61 - 70</td> <td>\$4,770</td> </tr> <tr> <td colspan="6"></td> <td>19.50%</td> <td>\$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%)</td> <td></td> <td></td> <td>> 70</td> <td>\$5,960</td> </tr> <tr> <td colspan="6"></td> <td>20.00%</td> <td>> \$9,000,000
(\$1,490,000 + 20%)</td> <td></td> <td></td> <td colspan="2" style="font-size: x-small; vertical-align: top;">*Attained age of participant before the close of the taxable year.</td> </tr> <tr> <td colspan="6"></td> <td colspan="2" style="background-color: #e0e0e0;">Federal Estate Tax Rate = 40%</td> <td colspan="2" style="background-color: #e0e0e0;">Professional Corporation: Flat 21%</td> <td colspan="2"></td> </tr> </tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tr></tbody> </table> | Beneficiary | Death Before Required Beginning Date | Death After Required Beginning Date | Spouse & Eligible Beneficiaries ¹ | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments based on own LE beginning in the year following the year the IRA owner would have turned 73, recalculated each year. Spouse can roll over into their own IRA. | <ul style="list-style-type: none"> Total distribution. First distribute RMD for year of the IRA holder's death based on decedent's LE. Continue RMDs based on the longer of the deceased IRA holder's LE (reduced by one each year) or their own LE (recalculated). Roll over the remaining assets into the spouse's IRA. | Eligible Minor Beneficiaries ¹ | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments based on single LE of beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. | <ul style="list-style-type: none"> Total distribution. First distribute RMD for year of the IRA holder's death based on the decedent's LE. Continue RMDs based on the longer of the deceased IRA holder's LE or the LE of the beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. | Non-eligible Beneficiaries Only | <ul style="list-style-type: none"> Total distribution. 10-year rule. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | Qualified Trust (Eligible Beneficiaries ¹) | <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1
 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | 105 | 2.1 | 50 | 36.2 | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity
 | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | 50%, limited to basis | | 30%, limited to basis | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30%
 | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Beneficiary | Death Before Required Beginning Date | Death After Required Beginning Date | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Spouse & Eligible Beneficiaries ¹ | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments based on own LE beginning in the year following the year the IRA owner would have turned 73, recalculated each year. Spouse can roll over into their own IRA. | <ul style="list-style-type: none"> Total distribution. First distribute RMD for year of the IRA holder's death based on decedent's LE. Continue RMDs based on the longer of the deceased IRA holder's LE (reduced by one each year) or their own LE (recalculated). Roll over the remaining assets into the spouse's IRA. | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Eligible Minor Beneficiaries ¹ | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments based on single LE of beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. | <ul style="list-style-type: none"> Total distribution. First distribute RMD for year of the IRA holder's death based on the decedent's LE. Continue RMDs based on the longer of the deceased IRA holder's LE or the LE of the beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. |
 | Non-eligible Beneficiaries Only | <ul style="list-style-type: none"> Total distribution. 10-year rule. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | | | | | | | | | | | | | | | | | | | | | | | | | | Qualified Trust (Eligible Beneficiaries ¹) | <ul style="list-style-type: none"> Total
distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. | Non-qualified Trust (Non-eligible beneficiaries) | | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | 105 | 2.1 | 50 | 36.2 | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2
 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified
service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | 50%, limited to basis | | 30%, limited to basis | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60
 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | Eligible Minor Beneficiaries ¹ | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments based on single LE of beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. | <ul style="list-style-type: none"> Total distribution. First distribute RMD for year of the IRA holder's death based on the decedent's LE. Continue RMDs based on the longer of the deceased IRA holder's LE or the LE of the beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. | Non-eligible Beneficiaries Only | | <ul style="list-style-type: none"> Total distribution. 10-year rule. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | Qualified Trust (Eligible Beneficiaries ¹) | <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available.
 | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | 105 | 2.1 | 50 | 36.2 | 106 | 2.1 | 51 | 35.3 | | | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | 50%, limited to basis | | 30%, limited to basis | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) |
 | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | Eligible Minor Beneficiaries ¹ | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments based on single LE of beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. | <ul style="list-style-type: none"> Total distribution. First distribute RMD for year of the IRA holder's death based on the decedent's LE. Continue RMDs based on the longer of the deceased IRA holder's LE or the LE of the beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. | Non-eligible Beneficiaries Only | <ul style="list-style-type: none"> Total distribution. 10-year rule. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | Qualified Trust (Eligible Beneficiaries ¹) | <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | |
 | | | 2.2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | 105 | | 2.1 | 50 | 36.2 | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity |
 | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | 50%, limited to basis | | | | 30%, limited to basis | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related)
 | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | Eligible Minor Beneficiaries ¹ | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments based on single LE of beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. | <ul style="list-style-type: none"> Total distribution. First distribute RMD for year of the IRA holder's death based on the decedent's LE. Continue RMDs based on the longer of the deceased IRA holder's LE or the LE of the beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. | |
 | | | Non-eligible Beneficiaries Only | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | <ul style="list-style-type: none"> Total distribution. 10-year rule. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | Qualified Trust (Eligible Beneficiaries ¹) | | <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | 105 | 2.1 | 50 | 36.2 | 106 | 2.1 |
 | | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | | | Eligible Long-Term Care Premiums | | Property Gifted | | | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds
the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | 50%, limited to basis | | 30%, limited to basis | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% |
| Eligible Minor Beneficiaries ¹ | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments based on single LE of beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. | <ul style="list-style-type: none"> Total distribution. First distribute RMD for year of the IRA holder's death based on the decedent's LE. Continue RMDs based on the longer of the deceased IRA holder's LE or the LE of the beneficiary. After a minor reaches age of majority, 10-year distribution rule applies. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Non-eligible Beneficiaries Only | <ul style="list-style-type: none"> Total distribution. 10-year rule. | <ul style="list-style-type: none"> Total distribution. 10-year rule. |
 | Qualified Trust (Eligible Beneficiaries ¹) | <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. | | | | | | | | | | | | | | | | | | | | | | | | | | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total
distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | | | | | 2.2 | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | 105 | | 2.1 | 50 | 36.2 | 106 | 2.1 | 51 | 35.3 | 107 | 2.1
 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | | Private Charity | | Rate | Taxable Estate | | | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | 50%, limited to basis | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | 30%, limited to basis | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | |
| | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | Non-eligible Beneficiaries Only | <ul style="list-style-type: none"> Total distribution. 10-year rule. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | Qualified Trust (Eligible Beneficiaries ¹) | <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with
a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | | | | | 105 | | | | | | | | | | | | | | | | | 2.1 | 50 | 36.2 | | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108
 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | | 50%, limited to basis | | 30%, limited to basis | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | |
| | | | | | |
 | | | | Non-eligible Beneficiaries Only | <ul style="list-style-type: none"> Total distribution. 10-year rule. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | Qualified Trust (Eligible Beneficiaries ¹) | <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 |
 | 105 | 2.1 | 50 | | | | 36.2 | | | | | | | | | | | | | | | | | 106 | 2.1 | 51 | | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations |
 | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | 50%, limited to basis | | | 30%, limited to basis | | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | |
 | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | |
| | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | Non-eligible Beneficiaries Only | <ul style="list-style-type: none"> Total distribution. 10-year rule. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | Qualified Trust (Eligible Beneficiaries ¹) | <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. | |
 | | | Non-qualified Trust (Non-eligible beneficiaries) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation |
 | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | 105 | 2.1 | 50 | 36.2 | 106 | 2.1 | | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | |
 | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | | | Age* | Premium | Appreciated long-term capital gain property
 | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | |
| Non-eligible Beneficiaries Only | <ul style="list-style-type: none"> Total distribution. 10-year rule. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Qualified Trust (Eligible Beneficiaries ¹) | <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. |
 | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | | | | | | | | | | | | | | | | | | | | | | | | | | No Beneficiary Designation | <ul style="list-style-type: none"> Total
distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | | 105 | 2.1 | 50 | 36.2 | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | 14.00% | | | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% |
 | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | Qualified Trust (Eligible Beneficiaries ¹) | <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | | | | | 37.1
 | | | | | | | | | | 105 | | 2.1 | 50 | | 36.2 | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums
 | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%)
 | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | Qualified Trust (Eligible Beneficiaries ¹) | <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | | 105 | | 2.1 | | | 50
 | | | | | | | | | | 36.2 | | 106 | 2.1 | | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted |
 | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40
 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | | | | | | | | | | | | | | | | | Qualified Trust (Eligible Beneficiaries ¹) | <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | |
 | | | Charity | | | | | | | | | | | | | | | | | | | | | | | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104
 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | 105 | 2.1 | 50 | 36.2 | 106 | 2.1 | | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity
 | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Qualified Trust (Eligible Beneficiaries ¹) | <ul style="list-style-type: none"> Total distribution Life expectancy payments based on the oldest beneficiary of the trust. For subsequent years, this factor is reduced by one. | <ul style="list-style-type: none"> Total distribution. After RMD in year of the IRA holder's death, subsequent RMDs will be based on the LE of the oldest beneficiary of the trust. LE factor is reduced by one for each subsequent year. | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. |
 | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | | | | | | | | | | | | | | | | | | | | | | | | | | Charity | <ul style="list-style-type: none">
Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | | | | | | | | | | | | | | | | | | | | | | | | | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49
 | 37.1 | | 105 | 2.1 | 50 | 36.2 | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate
 | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30%
 | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | Non-qualified Trust (Non-eligible beneficiaries)
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | | | | | 105 | | | | 2.1 | | 50
 | 36.2 | | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": |
 | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%)
 | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | | 105 | 2.1 | | 50 | | | 36.2 | | | | 106 | | 2.1
 | 51 | | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60%
 | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50
 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | | | | | | | | | | | | | | Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | |
 | | | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | | | | | | | | | | | | | | | | 48 | | 38.1 | 104 | | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | 105 | 2.1 | 50 | 36.2 | 106 | 2.1 | 51 | | 35.3
 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) |
 | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-qualified Trust (Non-eligible beneficiaries) | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. 10-year rule. | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. |
 | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | | | | | | | | | | | | | | | | | | | | | | | | | | Estate | <ul style="list-style-type: none">
Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | | 48 | 38.1 | 104 | | | | | | | | | | | | | 2.2 | | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | | 37.1 | | 105 | 2.1 | 50 | 36.2 | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52
 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00%
 | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis |
 | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | No Beneficiary Designation
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | | | 105 | 2.1 | 50 | | 36.2 | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2
 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) |
 | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | | | | | | | | | | | | | |
 | | | | | | | | | | | | | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | | 105 | 2.1 | 50 | | 36.2 | 106 | 2.1 | | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | |
 | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | |
 | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790
 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | | | | | | | | | | | No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | |
 | | | 49 | | | | | | | | | | 37.1 | | 105 | 2.1 | | 50 | 36.2 | 106 | | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | |
 | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | |
 | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%.
 | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No Beneficiary Designation | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. |
 | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | | | | | | | | | | | | | | | | | | | | | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | | 2.2 | ¹ Eligible Designated Beneficiaries
include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | 105 | | | | | | | | | | 2.1 | | 50 | 36.2 | | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates
 | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. |
 | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | Charity
 | | | | | | | | | | | | | | | | | | | | | | | | | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | 105 | 2.1 | 50 | 36.2 | | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums |
 | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) |
 | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) |
 | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | | | | | | | | | | | | | | | | |
 | | | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | | 105 | 2.1 | 50 | 36.2 | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity
 | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium
 | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770
 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | | | | | | | | Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | | | | | 37.1 | |
 | | | 105 | | 2.1 | 50 | | 36.2 | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity |
 | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50%
 | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Charity | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. |
 | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | | | | | | | | | | | | | | | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | | 37.1 | 105 | | | | 2.1 | | 50
 | | | 36.2 | | 106 | 2.1 | | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate
 | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | |
 | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | Estate
 | | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | | | | | | | | | | | | | | | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | | 38.1 | | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | 105 | 2.1 | 50
 | 36.2 | 106 | 2.1 | | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) |
 | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) |
 | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | | | | | | | | | 2.2 | | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | | 49 | 37.1 | | 105 | 2.1 | 50 | 36.2 | 106
 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60%
 | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480
 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960
 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | |
 | | | | | | | | Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | | 37.1 | | | 105 | 2.1 | 50 | | 36.2 | 106 | 2.1 | 51 | 35.3
 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% |
 | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50%
 | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Estate | <ul style="list-style-type: none"> Total distribution. Five-year rule. LE payments not available. | <ul style="list-style-type: none"> Total distribution. RMDs to continue based on the deceased IRA holder's LE as determined in the year of death. LE factor is reduced by one for each subsequent year. | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 |
 | 104 | | | | | | | | | | | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | | 105 | | 2.1 | 50 | | 36.2 | 106 | 2.1 | | 51 | 35.3 | 107 | 2.1 | 52
 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00%
 | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | |
 | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1
 | 104 | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | | | | | | | | | 49 | | 37.1 | 105 | | 2.1 | 50 | 36.2 | 106 | | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2
 | Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) |
 | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) |
 | | *Attained age of participant before the close of the taxable year. | | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48
 | 38.1 | 104 | | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | | | | | 105 | | 2.1 | 50 | | 36.2 | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | |
 | | | | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | |
 | 50%, limited to basis | | | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890
 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. |
 | | | | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs
 | 48 | 38.1 | | 104 | | 2.2 | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | 49 | 37.1 | 105 | 2.1 | 50 | | 36.2 | 106 | 2.1 | 51 | 35.3 | 107 | 2.1 | 52 | 34.3 | 108 | 2 | Charitable Income Tax Deduction - AGI Limitations | | | | |
 | Washington State Estate Tax | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | Property Gifted | | Public Charity | | Private Charity | | Rate | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | Cash | | 60% | | 30% | | 10.00% | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | Ordinary income assets (i.e securities held < 1 year) | | | 50%, limited to basis | |
 | 30%, limited to basis | | | 14.00% | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | Age* | Premium | Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00% | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | < 40 | \$480 | Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00% | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | 41 - 50 | \$890 | Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis
 | | 30%, limited to basis | | 18.00% | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | 51 - 60 | \$1,790 | Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00% | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | 19.50% | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | 20.00% | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | Federal Estate Tax Rate = 40% | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Use by:
Unmarried Owners,
Married Owners Whose Spouses Are Not More Than 10 Years Younger, and
Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs | 48 | 38.1 | | | |
 | 104 | 2.2 | | ¹ Eligible Designated Beneficiaries include 1) the surviving spouse 2) a child of the participant/owner who has not reached the age of majority 3) a disabled individual 4) an individual diagnosed with a chronic illness (as defined by the statute) and 5) individuals who are no more than 10 years younger than the participant/owner. | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 49 | 37.1 | 105 | | |
 | 2.1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 50 | 36.2 | 106 | 2.1 | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 51 | 35.3 | 107 | 2.1 | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 52 | 34.3 | 108 | 2 | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Charitable Income Tax Deduction - AGI Limitations | | | | | | Washington State Estate Tax
 | | Corporate Tax Rates | | Eligible Long-Term Care Premiums | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Property Gifted | | Public Charity | | Private Charity | | Rate
 | Taxable Estate | Rate | Taxable Income | Maximum qualified LTC Premiums eligible for a tax deduction under "medical expense": | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cash | | 60% | | 30% | | 10.00%
 | \$0-\$1,000,000 | 21.00% | All | Pass-Through entities qualify for a 20% income deduction if the owner's taxable income is below \$182,100 (S & HoH), \$364,200 (MFJ), and \$182,100 (MFS). If income is above these thresholds the deduction is not available to specified service businesses. If taxable income is above these thresholds and the entity is not a specified service business the deduction cannot exceed the greater of: 50% of wages paid or 25% of wages paid plus 2.5% of the original tax cost of certain depreciable assets. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ordinary income assets (i.e securities held < 1 year) | | 50%, limited to basis | | 30%, limited to basis | | 14.00%
 | \$1,000,000 - \$2,000,000
(\$100,000 + 14%) | | | | | Age* | Premium | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Appreciated long-term capital gain property | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 15.00%
 | \$2,000,000 - \$3,000,000
(\$240,000 + 15%) | | | | | < 40 | \$480 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tangible personal property held >1 year (use related) | | FMV up to 30% or basis up to 50% | | FMV up to 20% or basis up to 30% | | 16.00%
 | \$3,000,000 - \$4,000,000
(\$390,000 + 16%) | | | | | 41 - 50 | \$890 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tangible personal property held >1 year (use unrelated) | | 50%, limited to basis | | 30%, limited to basis | | 18.00%
 | \$4,000,000 - \$6,000,000
(\$550,000 + 18%) | | | | | 51 - 60 | \$1,790 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Life Insurance | | Replacement Value up to 30% or basis up to 50%. | | Replacement Value up to 30% or basis. | | 19.00%
 | \$6,000,000 - \$7,000,000
(\$910,000 + 19%) | | | 61 - 70 | \$4,770 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | 19.50%
 | \$7,000,000 - \$9,000,000
(\$1,100,000 + 19.5%) | | | > 70 | \$5,960 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | 20.00%
 | > \$9,000,000
(\$1,490,000 + 20%) | | | *Attained age of participant before the close of the taxable year. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | Federal Estate Tax Rate = 40%
 | | Professional Corporation: Flat 21% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |