

# The 2023 Robert Keebler Chart Bundle

## PREVIEW ALL SIXTEEN CHARTS

Below you will find a preview of each of the 16 charts included in the 2023 Robert Keebler Chart Bundle.

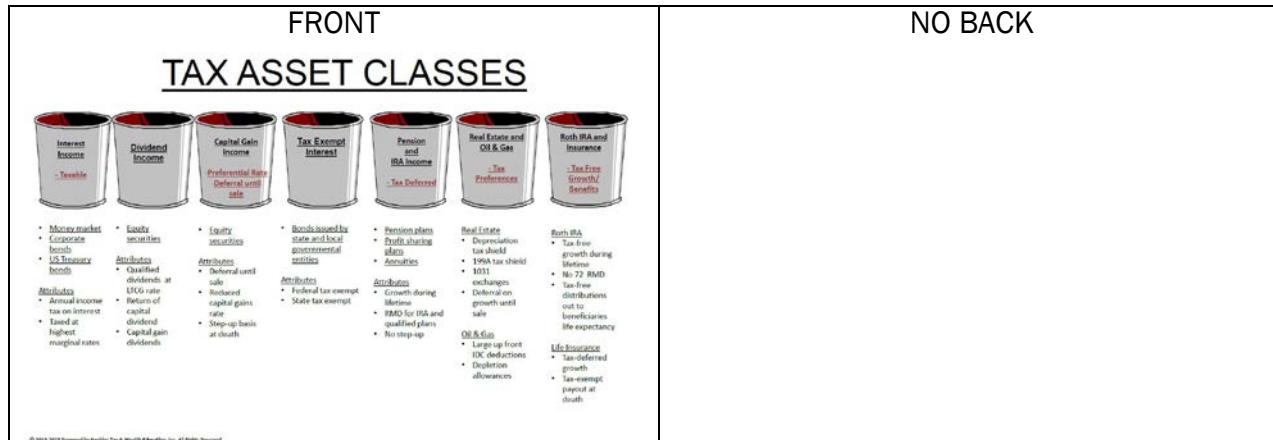
To order your Chart Bundle, [click here](#).

## Section 199A Chart 2023

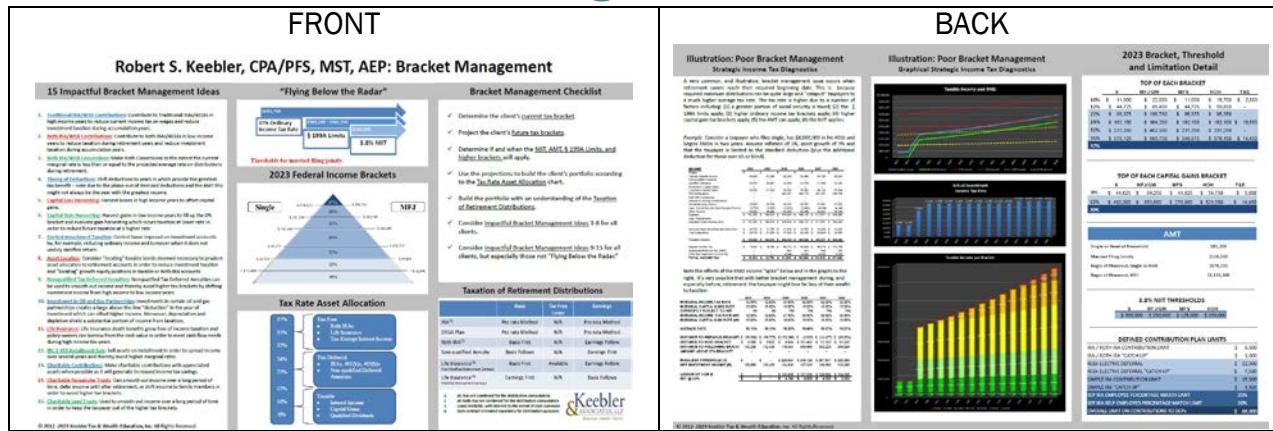
# Top 10 Tax Planning Ideas for 2023 Chart



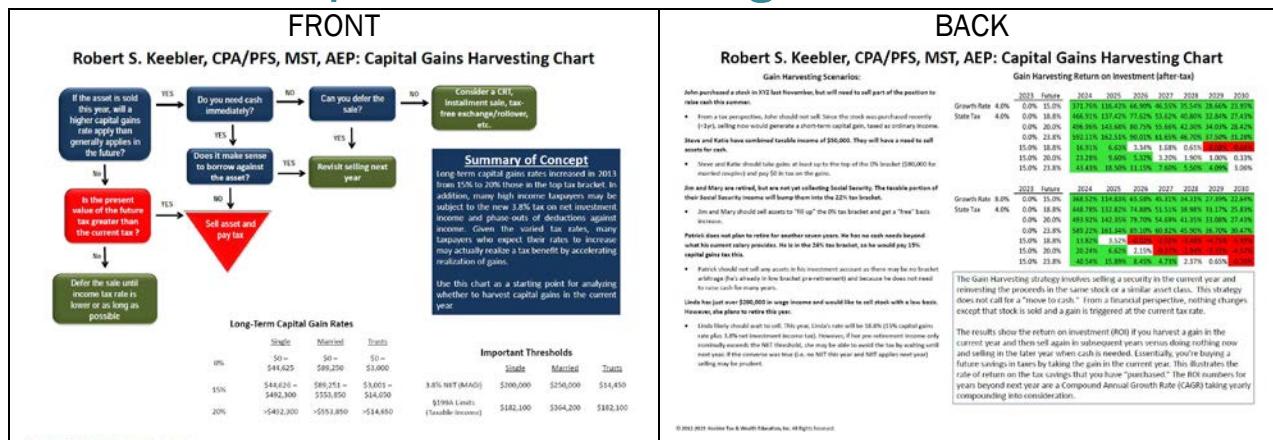
# Tax Asset Classes Chart 2023 (one-sided)



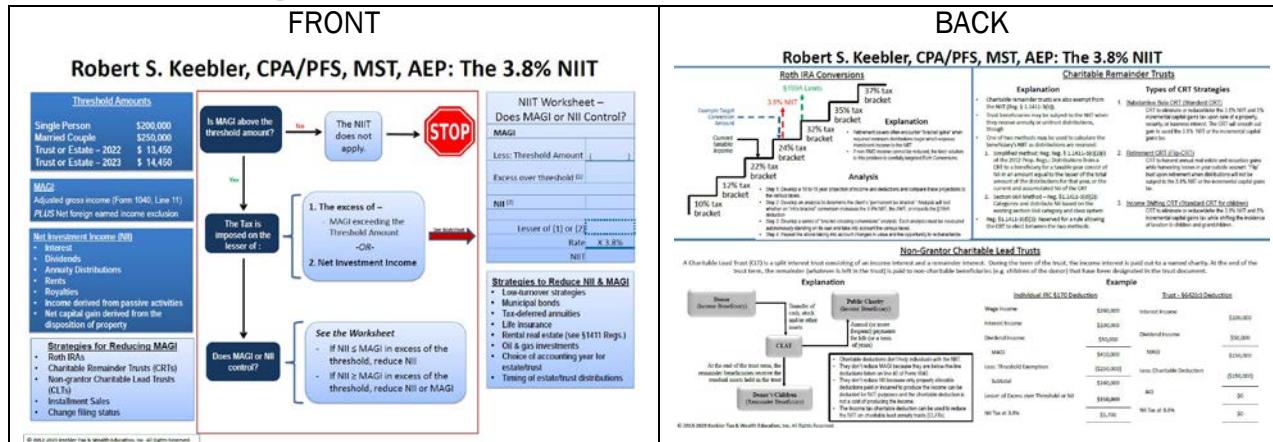
# Bracket Management 2023 Chart



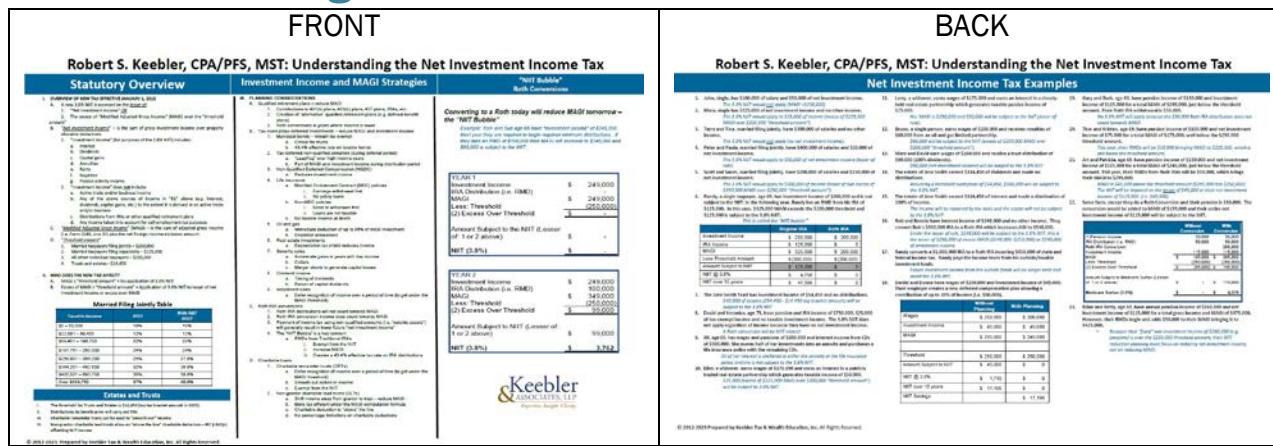
# Capital Gains Harvesting 2023 Chart



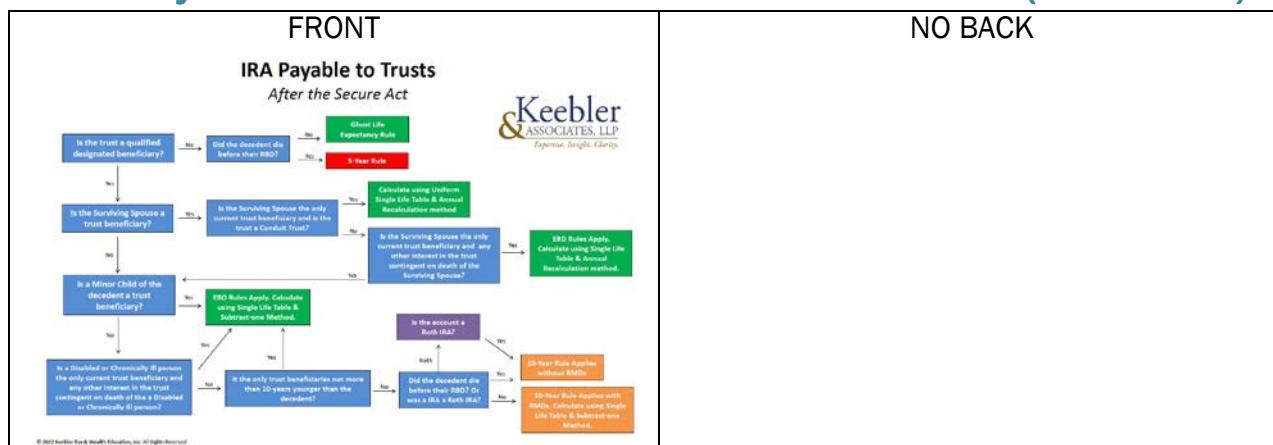
# Applying the 3.8% Net Investment Income Tax Chart



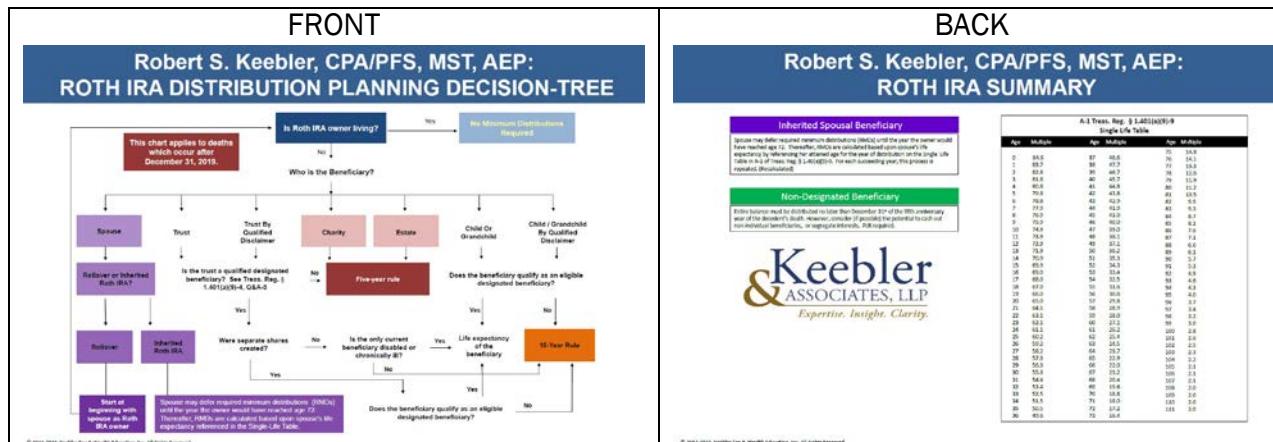
## Understanding the Net Investment Income Tax 2023 Chart



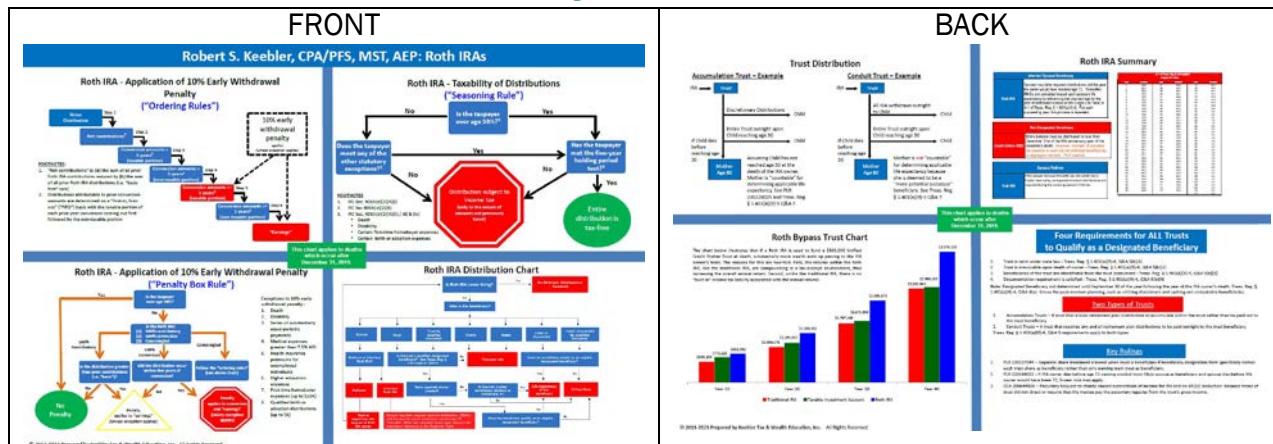
## IRA Payable to Trusts After the Secure Act 2023 (one-sided)



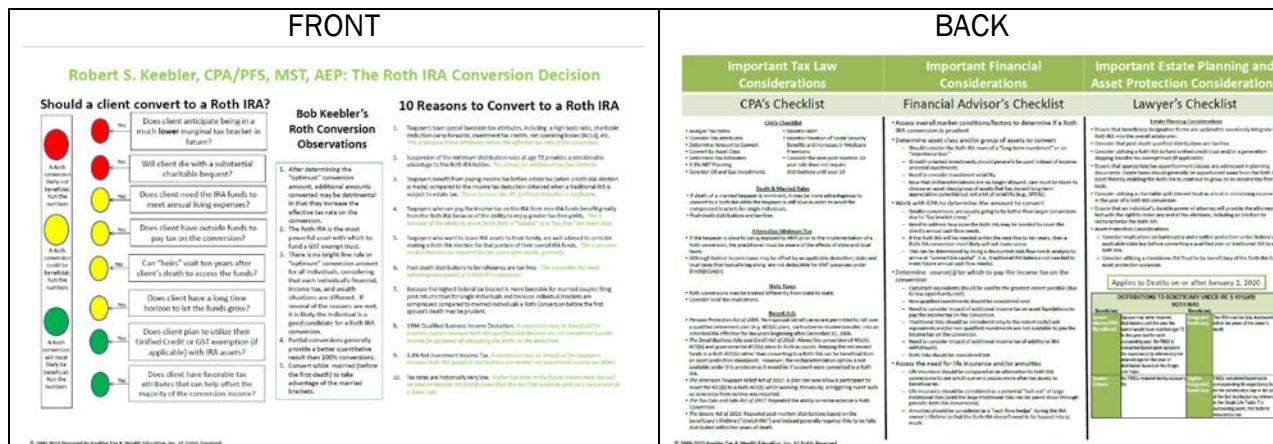
# Roth IRA Distribution Flowchart 2023



# The Roth IRA Quadrants Chart 2023



# Roth IRA Conversion Decision Chart 2023



# 2023 Individual Tax Rate Threshold "Cheat Sheet" 2023

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**2023 Individual Tax Rate Threshold "Cheat Sheet"**

**2023 Ordinary Income Tax Brackets**

# Taxable Income (\$)	Rate and Brackets
Not over \$11,000	10% of taxable income
Over \$11,000 but not over \$14,710	\$1,100 plus 12% of excess over \$11,000
Over \$14,710 but not over \$16,970	\$1,470 plus 13% of excess over \$14,710
Over \$16,970 but not over \$21,050	\$1,470 plus 14% of excess over \$16,970
Over \$21,050 but not over \$24,130	\$1,470 plus 15% of excess over \$21,050
Over \$24,130 but not over \$26,210	\$1,470 plus 16% of excess over \$24,130
Over \$26,210 but not over \$27,120	\$1,470 plus 17% of excess over \$26,210
Over \$27,120	\$1,470 plus 17% of excess over \$27,120

**Married Filing Jointly Taxpayer**

# Taxable Income (\$)	Rate and Brackets
Not over \$11,000	10% of taxable income
Over \$11,000 but not over \$24,710	\$1,100 plus 12% of excess over \$11,000
Over \$24,710 but not over \$36,970	\$3,570 plus 13% of excess over \$24,710
Over \$36,970 but not over \$41,050	\$3,570 plus 14% of excess over \$36,970
Over \$41,050 but not over \$43,130	\$3,570 plus 15% of excess over \$41,050
Over \$43,130 but not over \$44,970	\$3,570 plus 16% of excess over \$43,130
Over \$44,970 but not over \$51,250	\$3,570 plus 17% of excess over \$44,970
Over \$51,250	\$3,570 plus 17% of excess over \$51,250

**Married Filing Separately Taxpayer**

# Taxable Income (\$)	Rate and Brackets
Not over \$11,000	10% of taxable income
Over \$11,000 but not over \$14,710	\$1,470 plus 12% of excess over \$11,000
Over \$14,710 but not over \$21,050	\$1,470 plus 13% of excess over \$14,710
Over \$21,050 but not over \$24,130	\$1,470 plus 14% of excess over \$21,050
Over \$24,130 but not over \$27,120	\$1,470 plus 15% of excess over \$24,130
Over \$27,120	\$1,470 plus 17% of excess over \$27,120

**Head of Household Taxpayer**

# Taxable Income (\$)	Rate and Brackets
Not over \$11,000	10% of taxable income
Over \$11,000 but not over \$14,710	\$1,100 plus 12% of excess over \$11,000
Over \$14,710 but not over \$21,050	\$1,470 plus 13% of excess over \$14,710
Over \$21,050 but not over \$24,130	\$1,470 plus 14% of excess over \$21,050
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Over \$27,120	\$1,470 plus 17% of excess over \$27,120

**Single Taxpayer**

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Not over \$11,000	10% of taxable income
Over \$11,000 but not over \$14,710	\$1,100 plus 12% of excess over \$11,000
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**BACK**

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**2023 Individual Tax Rate Threshold "Cheat Sheet"**

**Long-Term Capital Gains Thresholds**

# Taxable Income (\$)	Rate and Brackets
Not over \$8,750	0%
Over \$8,750 but not over \$10,000	15%
Over \$10,000	30%

**Married Filing Jointly Taxpayer**

# Taxable Income (\$)	Rate and Brackets
Not over \$8,750	0%
Over \$8,750 but not over \$10,000	15%
Over \$10,000	30%

**Married Filing Separately Taxpayer**

# Taxable Income (\$)	Rate and Brackets
Not over \$8,750	0%
Over \$8,750 but not over \$10,000	15%
Over \$10,000	30%

**Single Taxpayer**

# Taxable Income (\$)	Rate and Brackets
Not over \$8,750	0%
Over \$8,750 but not over \$10,000	15%
Over \$10,000	30%

**Net Investment Income Tax & Additional Medicare Tax Threshold**

Marital Status	Applicable Threshold Amount
Married Filing Jointly	\$1,000,000
Married Filing Separately	\$500,000
Single	\$500,000

**NOT USED for Inflation**

**The Alternative Minimum Tax Exemption Amounts**

Marital Status	Exemption Amount
Married Filing Jointly	\$11,400
Married Filing Separately	\$10,200
All Others	\$1,200

**Phaseout**

Marital Status	Phaseout Amount
Married Filing Jointly	\$16,400
All Others	\$1,200

**Threshold Amounts**

Marital Status	Threshold Amount
Married Filing Jointly	\$10,000,000
Married Filing Separately	\$5,000,000
All Others	\$1,000,000

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**2023 Individual Tax Rate Threshold "Cheat Sheet"**

**Estate and Gift Tax**

**2023 Gift, Estate and GST Tax Rate**

Marital Status	Rate
Married Filing Jointly	40%
All Others	35%

**2023 Ordinary Income Tax Brackets for Estates & Trusts**

# Taxable Income (\$)	Rate and Brackets
Not over \$11,000	10% of taxable income
Over \$11,000 but not over \$14,710	\$1,100 plus 12% of excess over \$11,000
Over \$14,710 but not over \$21,050	\$1,470 plus 13% of excess over \$14,710
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**2023 Long-Term Capital Gains Tax Brackets for Estates & Trusts**

# Taxable Income (\$)	Rate and Brackets
Not over \$11,000	10% of taxable income
Over \$11,000 but not over \$14,710	\$1,100 plus 12% of excess over \$11,000
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Over \$27,120	\$1,470 plus 17% of excess over \$27,120

**2023 Annual Exclusion Amounts**

Marital Status	Amount
Individual	\$17,000
All Others	\$14,000

**2023 Section 2032A Special Use Valuation**

Marital Status	Amount
Individual	\$13,000
All Others	\$10,000

**2023 Marital Deduction Limits**

Marital Status	Amount
3.1.1. Estate/Spouse/Intestate	Unlimited
3.1.2. Estate/Spouse - Trust with QTIP Election	Unlimited
Mar. 3. Other Deduct	\$175,000

**FRONT**

**Robert S. Keebler, CPA/PFS, MST, AEP: IRA Trust Client Summary**

**New 10-Year Payout Rule**

**Should My IRA be Payable to a Trust?**

**Tax Rates & Thresholds**

**Multigenerational Trust Bracket Arbitrage**

**Top Rate**

Size of IRA at Death	Difference	Rate
\$100,000	\$100,000	10%
\$100,000	\$100,000	15%
\$100,000	\$100,000	20%
\$100,000	\$100,000	25%
\$100,000	\$100,000	30%
\$100,000	\$100,000	35%
\$100,000	\$100,000	40%

**Bottom Rate**

Size of IRA at Death	Difference	Rate
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