

Comparing the new rates with the old

Individuals

Taxable income	Previous tax rate	TCJA tax rate	Change
\$0–\$9,525	10%	10%	<i>Unchanged</i>
\$9,526–\$38,700	15%	12%	–3.0%
\$38,701–\$82,500	25%	22%	–3.0%
\$82,501–\$93,700	25%	24%	–1.0%
\$93,701–\$157,500	28%	24%	–4.0%
\$157,501–\$195,450	28%	32%	+4.0%
\$195,451–\$200,000	33%	32%	–1.0%
\$200,001–\$424,950	33%	35%	+2.0%
\$424,951–\$426,700	35%	35%	<i>Unchanged</i>
\$426,701–\$500,000	39.6%	35%	–4.6%
Over \$500,000	39.6%	37%	–2.6%

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Michael Brown

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Review of the Present-law Tax and Immigration Treatment of Relinquishment of Citizenship and Termination of Long-term Residency ,2003 Reviews tax and immigration rules related to citizen relinquishment and residency termination **Internal Revenue Acts of the United States, 1909-1950** Bernard D. Reams (Jr.),1979 *The Practical Statutes of the Session ... Great Britain,1880* *Woodfall's Practical Treatise on the Law of Landlord and Tenant ... The Second Edition by S. B. Harrison, Remodelled and ... Enlarged* William Woodfall,1871 *The Statutes of Practical Utility [1235-1895]* Joseph Chitty,Great Britain,John Mounteney Lely,1895 **Report[s, Minutes of Evidence, and Index]**. Great Britain. Royal Commission on Local Taxation,1899 *Revenue Act of ... ,1937* **The Law Journal Reports** ,1884
 Minutes of Evidence Taken Before the Royal Commission on Local Taxation Great Britain. Royal Commission on Local Taxation,1898 *Annual Report ,1953* **Reports of All the Cases Decided by All the Superior Courts Relating to Magistrates, Municipal, and Parochial Law ...** Great Britain. Courts,1875 *A Practical Treatise on the Law of Auctions; with Forms, Tables, Statutes,&cases, and Directions to Auctioneers ... Third Edition, Adapted to the Recent Alterations in the Law* Joseph BATEMAN,1874 *The British National Bibliography* Arthur James Wells,1951 **Social Security Bulletin** ,1956 **The Law Journal ,1893** **The Law Journal Reports** Henry D. Barton,1884 **The Law of Interstate Commerce and Its Federal Regulation** Frederick Newton Judson,1905 *The Law Times Reports of Cases Decided in the House of Lords, the Privy Council, the Court of Appeal ... [new Series]. ,1919* *United States Compiled Statutes, Annotated, 1916* United States,1917 *Tax Management Portfolios ,1971**

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