

The following table summarizes these four tax reduction provisions. The shaded areas reflect the TIPRA changes.

| PROVISION | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| AMT EXEMPTION | | | | | | |
| Joint filers | \$58,000 | \$62,550 | \$45,000 | \$45,000 | \$45,000 | \$45,000 |
| Single filers | \$40,250 | \$42,500 | \$33,750 | \$33,750 | \$33,750 | \$33,750 |
| CAPITAL GAINS | | | | | | |
| Capital gains rate | 15% | 15% | 15% | 15% | 15% | 15% |
| Capital gains rate for taxpayers in 10% or 15% bracket | 5% | 5% | 5% | 0% | 0% | 0% |
| QUALIFIED DIVIDENDS | | | | | | |
| Dividends rate (taxed as capital gains) | 15% | 15% | 15% | 15% | 15% | 15% |
| Dividends rate for taxpayers in 10% or 15% bracket (taxed as capital gains) | 5% | 5% | 5% | 0% | 0% | 0% |
| CODE SEC. 179 EXPENSING | | | | | | |
| Deduction amount * | \$105,000 | \$108,000 | \$108,000 | \$108,000 | \$108,000 | \$25,000 |
| Investment limitation (on cost of property) * | \$420,000 | \$430,000 | \$430,000 | \$430,000 | \$430,000 | \$200,000 |
| * before adjustment for inflation | | | | | | |