

Select Federal Tax Rates, Exemptions, Contribution Limits, and Miscellaneous Other Provisions

As of December 28, 2007

Provision	2005	2006	2007	2008	2009	2010	2011
Ordinary Income Tax Rates							
Highest			35%				39.6%
2 nd Highest			33%				36%
3 rd Highest			28%				31%
4 th Highest			25%				28%
5 th Highest			15%				
Lowest			10%				10% rate repealed
Qualified Dividend Income Tax Rates							
Highest			15%				39.6%
2 nd Highest			15%				36%
3 rd Highest			15%				31%
4 th Highest			15%				28%
5 th Highest		5%			0%		15%
Lowest		5%			0%		10% rate repealed
Long-term Capital Gains Tax Rates							
Long-term (top four ordinary income tax brackets)			15%				20%
5-year long-term (top four ordinary income tax brackets)			N/A				18%
Long-term (10% and 15% ordinary income tax brackets)		5%			0%		10%
5-year long-term (10% and 15% ordinary income tax brackets)			N/A				8%
Marriage Penalty Relief							
Joint filer amount as percentage of single filer							
Standard Deduction			200%				No relief
15-Percent Bracket			200%				No relief
Estate Tax							
Top Rate	47%	46%		45%		Tax repealed	55%
Exemption	\$1.5M		\$2M		\$3.5M	Tax repealed	\$1M (based on pre-EGTRRA inflation indexing)
Gift Tax							
Top Rate	47%	46%		45%		35%	55%
Exemption				\$1M			
Generation-Skipping Transfer Tax							
Top Rate	47%	46%		45%		Tax repealed	55%
Exemption	\$1.5M		\$2M		\$3.5M	Tax repealed	\$1.12M (based on pre-EGTRRA inflation indexing)
Traditional and Roth IRA*							
Annual Contribution Limit		\$4,000		\$5,000		\$5,000 (as adjusted for "cost of living")	
Annual Catch-up Contribution Limit	\$500			\$1,000 (no "cost of living" adjustment applies)			
SARSEP IRA, 401(k), and 403(b)*							
Annual Employee Contribution Limit	\$14,000	\$15,000	\$15,500			\$15,500 (as adjusted for "cost of living")	
Annual Employee Catch-up Contribution Limit	\$4,000		\$5,000			\$5,000 (as adjusted for "cost of living")	
SIMPLE IRA*							
Annual Employee Contribution Limit		\$10,000	\$10,500			\$10,500 (as adjusted for "cost of living")	
Annual Employee Catch-up Contribution Limit	\$2,000		\$2,500			\$2,500 (as adjusted for "cost of living")	
Miscellaneous Other Provisions							
Child Credit			\$1,000				\$500
Personal Exemption Limitation Repeal	No relief		Phase-in period			Full repeal	No relief
AMT Exemption (single / married joint filer)	\$40,250 / \$58,000	\$42,500 / \$62,550	\$44,350 / 66,250			\$33,750 / \$45,000	
Provision	2005	2006	2007	2008	2009	2010	2011

* You must be age 50 or older to make a catch-up contribution. Maximum contribution limits listed may be reduced by compensation, eligibility, plan-level, and/or other restrictions.

The above chart provides selected rates and dollar amounts that apply under federal tax law as of December 28, 2007 for the years 2005 through 2011. Tax law is subject to change, and such change may directly or indirectly have a material impact on your pre- and/or after-tax investment results. The chart does not take into account any taxes other than United States federal taxes. The chart is provided only as a point of reference and it does not necessarily apply to your specific federal tax situation. Fidelity does not provide legal or tax advice and no information provided by Fidelity should be construed as such. Fidelity makes no warranties with respect to the above chart and disclaims any liability in connection with your use of or reliance upon the chart. Always consult your personal legal or tax advisor regarding your specific situation.