

	<u>2010</u>	<u>2009</u>
<b>FICA/SE Tax Max Earnings</b>	\$106,800	\$106,800
<b>Section 179 Deduction</b>	\$134,000	\$133,000
Heavy SUV/small bed pickups	\$25,000	\$25,000
<b>Earning Ceiling for Soc. Security</b>		
Below full retirement age	\$14,160	\$14,160
Year full retirement age is reached	\$37,680	\$37,680
After full retirement age	Unlimited	Unlimited
<b>Estimated Tax Payments (AGI) more than \$150,000</b>	110.00%	110.00%
<b>Gift and Estate Tax</b>		
Unified Credit Equivalent	Pending	\$3,500,000
Gift tax credit equivalent	\$1,000,000	\$1,000,000
Gift Tax Annual Exclusion	\$13,000	\$13,000