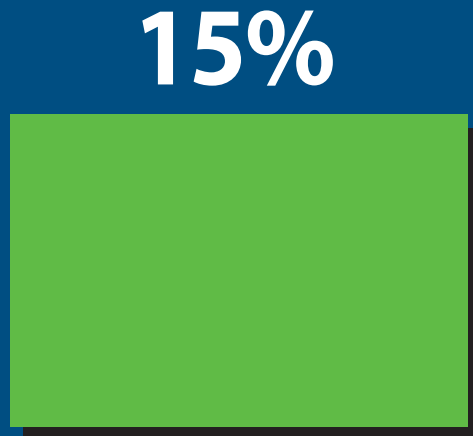


# Maximum Tax Rate on Long-Term Capital Gains



**Current Law  
Top Rate**



**Proposed Obama  
Budget Top Rate**



**Obama Budget  
Rate + 3.9% Medicare  
Contribution Tax  
(effective 1/1/2013)**

Sources: Department of Treasury, the President's Budget for Fiscal Year 2010, and the Patient Protection and Affordable Care Act