

	Giuliani	Romney	Huckabee	McCain	Paul	Clinton	Obama	Edwards
Taxpayer Protection Pledge	✓ ¹	✓	✓	✗	✓	✗	✗	✗
Bush Income and Investment Tax Cuts Permanent	✓	✓	✓	✓	✓	✗	✗	✗
Permanent Death Tax Repeal	✓	✓	✓	✗ ²	✓	✗	✗	✗
Repeal the Alternative Minimum Tax	✓	✗	✗	✓	✗	✗	✗	✗
Alternative System	✓	✗	✓ ³	✗	✓ ⁴	✗	✗	✗
New Capital Gains/Dividends Tax Rate Cut	✓	✗ ⁵	✗	✗	✗	✗	✗	✗
Corporate Income Tax Rate Cut	✓	✓	✗	✓	✓	✗	✗	✗
RSAs/ LSAs/ ERSAs	✓	✓	✗	✗	✗	✗	✗	✗
Full Business Expensing	✗	✓ ⁶	✗	✓	✗	✗	✗	✗
Territoriality	✗	✗	✗	✗	✗	✗	✗	✗
Health Care Tax Credit or Deduction	✓	✓	✓	✓	✓	✗	✗	✗
Legislative Form of Plan Introduced?	✓ ⁷	✗	✓ ⁸	✗	✗	✗	✗	✗

¹ Rudy Giuliani did not submit the usual ATR-sponsored Pledge form, but put in writing his commitment to oppose and veto all tax hikes (like President George W. Bush did), which ATR considers to achieve the letter and spirit of the Pledge.

² Advisors to Senator McCain have indicated he supports a 15% death tax rate.

³ Governor Huckabee supports a replacement of, rather than an alternative to, the current system (FAIR Tax).

⁴ Congressman Paul supports a replacement of, rather than alternatives to, the current system (excise tax system only).

⁵ Gov. Romney supports a new cut that would exempt taxpayers with AGIs under \$200,000, and keep the 15% rate for others.

⁶ Gov. Romney's full business expensing proposal is only effective in 2008 and 2009.

⁷ "The Fair and Simple Tax Act of 2008" (H.R. 5105, 11 co-sponsors, intr. by Rep. Dreier; S. 2547, intr. by Sen. Bond)

⁸ "The Fair Tax Act of 2007" (H.R. 25, 68 co-sponsors, intr. by Rep. Linder; S. 1025, 4 co-sponsors, intr. by Sen. Chambliss)