

Exhibit 75

Public Law 109–222
109th Congress

An Act

To provide for reconciliation pursuant to section 201(b) of the concurrent resolution
on the budget for fiscal year 2006.

May 17, 2006
[H.R. 4297]

*Be it enacted by the Senate and House of Representatives of
the United States of America in Congress assembled,*

SECTION 1. SHORT TITLE, ETC.

(a) **SHORT TITLE.**—This Act may be cited as the “Tax Increase
Prevention and Reconciliation Act of 2005”.

(b) **AMENDMENT OF 1986 CODE.**—Except as otherwise expressly
provided, whenever in this Act an amendment or repeal is expressed
in terms of an amendment to, or repeal of, a section or other
provision, the reference shall be considered to be made to a section
or other provision of the Internal Revenue Code of 1986.

(c) **TABLE OF CONTENTS.**—The table of contents for this Act
is as follows:

Sec. 1. Short title, etc.

TITLE I—EXTENSION AND MODIFICATION OF CERTAIN PROVISIONS

- Sec. 101. Increased expensing for small business.
- Sec. 102. Capital gains and dividends rates.
- Sec. 103. Controlled foreign corporations.

TITLE II—OTHER PROVISIONS

- Sec. 201. Clarification of taxation of certain settlement funds.
- Sec. 202. Modification of active business definition under section 355.
- Sec. 203. Veterans' mortgage bonds.
- Sec. 204. Capital gains treatment for certain self-created musical works.
- Sec. 205. Vessel tonnage limit.
- Sec. 206. Modification of special arbitrage rule for certain funds.
- Sec. 207. Amortization of expenses incurred in creating or acquiring music or music copyrights.
- Sec. 208. Modification of effective date of disregard of certain capital expenditures for purposes of qualified small issue bonds.
- Sec. 209. Modification of treatment of loans to qualified continuing care facilities.

TITLE III—ALTERNATIVE MINIMUM TAX RELIEF

- Sec. 301. Increase in alternative minimum tax exemption amount for 2006.
- Sec. 302. Allowance of nonrefundable personal credits against regular and alternative minimum tax liability.

TITLE IV—CORPORATE ESTIMATED TAX PROVISIONS

- Sec. 401. Time for payment of corporate estimated taxes.

TITLE V—REVENUE OFFSET PROVISIONS

- Sec. 501. Application of earnings stripping rules to partners which are corporations.
- Sec. 502. Reporting of interest on tax-exempt bonds.
- Sec. 503. 5-year amortization of geological and geophysical expenditures for certain major integrated oil companies.
- Sec. 504. Application of FIRPTA to regulated investment companies.

Tax Increase
Prevention and
Reconciliation
Act of 2005.
26 USC 1 note.

26 USC 1 *et. seq.*