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2008 Federal Income Tax Rates for:

Non-Canadian Controlled Private Corporation			
	General M&P	General Active Business	Investment Income
General Corporate Rate	38.00%	38.00%	38.00%
Less Federal Abatement	-10.00%	-10.00%	-10.00%
	28.00%	28.00%	28.00%
Surtax	0.00%	0.00%	0.00%
	28.00%	28.00%	28.00%
Rate reductions	-8.50%	-8.50%	-8.50%
	19.50%	19.50%	19.50%

Canadian Controlled Private Corporation (CCPC)			
	Small Business to \$400,000	General Active Business	Investment Income
General Corporate Rate	38.00%	38.00%	38.00%
Less Federal Abatement	-10.00%	-10.00%	-10.00%
	28.00%	28.00%	28.00%
Surtax	0.00%	0.00%	0.00%
	28.00%	28.00%	28.00%
Rate reductions	-17.00%	-8.50%	0.00%
Refundable tax	0.00%	0.00%	6.67%
	11.00%	19.50%	34.67%

Provincial Taxation

British Columbia			
	Small Business to \$400,000	General Active Business	Investment Income
Provincial rates	4.50%	12.00%	12.00%
Combined Federal and Provincial rates:			
Non-CCPC		31.50%	31.50%
CCPC	15.50%	31.50%	46.67%

2008 Corporate Income Tax Rates

Alberta		Small Business to \$460,000	General M&P	General Active Business	Investment Income
Provincial rates		3.00%	10.00%	10.00%	10.00%
Combined Federal and Provincial rates:					
Non-CCPC				General Active Business	Investment Income
				29.50%	29.50%
CCPC		Small Business to \$400,000	Small Business to \$430,000	General Active Business	Investment Income
		14.00%	22.50%	29.50%	44.67%

Saskatchewan		Small Business to \$450,000	General M&P	General Active Business	Investment Income
Provincial rates		4.50%	10.00%	13.00%	13.00%
Combined Federal and Provincial rates:					
Non-CCPC			General M&P	General Active Business	Investment Income
			29.50%	32.50%	32.50%
CCPC		Small Business to \$400,000	Small Business to \$450,000	General Active Business	Investment Income
		15.50%	24.00%	32.50%	47.67%

Manitoba		Small Business to \$400,000	General M&P	General Active Business	Investment Income
Provincial rates		2.00%	14.00%	14.00%	14.00%
Combined Federal and Provincial rates:					
Non-CCPC			General M&P	General Active Business	Investment Income
			33.50%	33.50%	33.50%
CCPC		Small Business to \$400,000		General Active Business	Investment Income
		13.00%		33.50%	48.67%

2008 Corporate Income Tax Rates

Ontario		Small Business to \$500,000	General M&P	General Active Business	Investment Income
Provincial rates		5.50%	12.00%	14.00%	14.00%
Combined Federal and Provincial rates:					
Non-CCPC			General M&P	General Active Business	Investment Income
			31.50%	33.50%	33.50%
CCPC		Small Business to \$400,000	Small Business to \$500,000	General Active Business	Investment Income
		16.50%	25.00%	33.50%	48.67%

Quebec		Small Business to \$400,000	General M&P	General Active Business	Investment Income
Provincial rates		8.00%	11.40%	11.40%	11.40%
Combined Federal and Provincial rates:					
Non-CCPC			General M&P	General Active Business	Investment Income
			30.90%	30.90%	30.90%
CCPC		Small Business to \$400,000		General Active Business	Investment Income
		19.00%		30.90%	46.07%

New Brunswick		Small Business to \$400,000	General M&P	General Active Business	Investment Income
Provincial rates		5.00%	13.00%	13.00%	13.00%
Combined Federal and Provincial rates:					
Non-CCPC			General M&P	General Active Business	Investment Income
			32.50%	32.50%	32.50%
CCPC		Small Business to \$400,000		General Active Business	Investment Income
		16.00%		32.50%	47.67%

2008 Corporate Income Tax Rates

Nova Scotia	Small Business to \$400,000	General M&P	General Active Business	Investment Income
Provincial rates	5.00%	16.00%	16.00%	16.00%
Combined Federal and Provincial rates:				
Non-CCPC		General M&P	General Active Business	Investment Income
		35.50%	35.50%	35.50%
CCPC	Small Business to \$400,000		General Active Business	Investment Income
	16.00%		35.50%	50.67%

Prince Edward Island	Small Business to \$400,000	General M&P	General Active Business	Investment Income
Provincial rates	4.30%	16.00%	16.00%	16.00%
Combined Federal and Provincial rates:				
Non-CCPC		General M&P	General Active Business	Investment Income
		35.50%	35.50%	35.50%
CCPC	Small Business to \$400,000		General Active Business	Investment Income
	15.30%		35.50%	50.67%

Newfoundland and Labrador	Small Business to \$400,000	General M&P	General Active Business	Investment Income
Provincial rates	5.00%	5.00%	14.00%	14.00%
Combined Federal and Provincial rates:				
Non-CCPC		General M&P	General Active Business	Investment Income
		24.50%	33.50%	33.50%
CCPC	Small Business to \$400,000		General Active Business	Investment Income
	16.00%		33.50%	48.67%

2008 Corporate Income Tax Rates

Northwest Territories				
	Small Business to \$400,000	General M&P	General Active Business	Investment Income
Provincial rates	4.00%	11.50%	11.50%	11.50%
Combined Federal and Territory rates:				
Non-CCPC		General M&P	General Active Business	Investment Income
		31.00%	31.00%	31.00%
CCPC	Small Business to \$400,000		General Active Business	Investment Income
	15.00%		31.00%	46.17%

Nunavut				
	Small Business to \$400,000	General M&P	General Active Business	Investment Income
Provincial rates	4.00%	12.00%	12.00%	12.00%
Combined Federal and Territory rates:				
Non-CCPC		General M&P	General Active Business	Investment Income
		31.50%	31.50%	31.50%
CCPC	Small Business to \$400,000		General Active Business	Investment Income
	15.00%		31.50%	46.67%

Yukon				
	Small Business to \$400,000	General M&P	General Active Business	Investment Income
Provincial rates	4.00%	2.50%	15.00%	15.00%
Combined Federal and Territory rates:				
Non-CCPC		General M&P	General Active Business	Investment Income
		22.00%	34.50%	34.50%
CCPC	Small Business to \$400,000		General Active Business	Investment Income
	15.00%		34.50%	49.67%