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2009 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%
	<u>28.00%</u>	<u>28.00%</u>	<u>28.00%</u>
Surtax	0.00%	0.00%	0.00%
	<u>28.00%</u>	<u>28.00%</u>	<u>28.00%</u>
Rate reductions	-9.00%	-9.00%	-9.00%
	19.00%	19.00%	19.00%

Canadian Controlled Private Corporation (CCPC)			
	Small Business to \$500,000	General Active Business	Investment Income
General Corporate Rate	38.00%	38.00%	38.00%
Less Federal Abatement	-10.00%	-10.00%	-10.00%
	<u>28.00%</u>	<u>28.00%</u>	<u>28.00%</u>
Surtax	0.00%	0.00%	0.00%
	<u>28.00%</u>	<u>28.00%</u>	<u>28.00%</u>
Rate reductions	-17.00%	-9.00%	0.00%
Refundable tax	0.00%	0.00%	6.67%
	11.00%	19.00%	34.67%

Provincial Taxation

British Columbia				
	Small Business to \$400,000		General Active Business	Investment Income
Provincial rates	2.50%		11.00%	11.00%
Combined Federal and Provincial rates:				
Non-CCPC			30.00%	30.00%
CCPC	Small Business to \$400,000	Small Business to \$500,000	General Active Business	Investment Income
	13.50%	22.00%	30.00%	45.67%

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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
			29.00%	29.00%
CCPC	Small Business to \$400,000	Small Business to \$430,000	General Active Business	Investment Income
	14.00%	22.00%	29.00%	44.67%

Saskatchewan	Small Business to \$500,000	General M&P	General Active Business	Investment Income
Provincial rates	4.50%	10.00%	12.00%	12.00%
Combined Federal and Provincial rates:				
Non-CCPC		General M&P	General Active Business	Investment Income
		29.00%	31.00%	31.00%
CCPC	Small Business to \$500,000		General Active Business	Investment Income
	15.50%		31.00%	46.67%

Manitoba	Small Business to \$400,000	General M&P	General Active Business	Investment Income
Provincial rates	1.00%	12.00%	12.00%	12.00%
Combined Federal and Provincial rates:				
Non-CCPC		General M&P	General Active Business	Investment Income
		31.00%	31.00%	31.00%
CCPC	Small Business to \$400,000	Small Business to \$500,000	General Active Business	Investment Income
	12.00%	23.00%	31.00%	46.67%

2009 Canadian 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
		31.00%	33.00%	33.00%
CCPC	Small Business to \$500,000		General Active Business	Investment Income
	16.50%		33.00%	48.67%

Quebec				
	Small Business to \$400,000	General M&P	General Active Business	Investment Income
Provincial rates	8.00%	11.90%	11.90%	11.90%
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	Small Business to \$500,000	General Active Business	Investment Income
	19.00%	22.90%	30.90%	46.57%

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
		32.00%	32.00%	32.00%
CCPC	Small Business to \$400,000		General Active Business	Investment Income
	16.00%		32.00%	47.67%

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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
		35.00%	35.00%	35.00%
CCPC	Small Business to \$400,000	Small Business to \$500,000	General Active Business	Investment Income
	16.00%	27.00%	35.00%	50.67%

Prince Edward Island	Small Business to \$500,000	General M&P	General Active Business	Investment Income
Provincial rates	3.20%	16.00%	16.00%	16.00%
effective April 1 2009, small business rate falls to 2.10%	2.10%			
Combined Federal and Provincial rates:				
Non-CCPC		General M&P	General Active Business	Investment Income
		35.00%	35.00%	35.00%
CCPC	Small Business to \$500,000		General Active Business	Investment Income
	14.20%		35.00%	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
		24.00%	33.00%	33.00%
CCPC	Small Business to \$400,000	Small Business to \$500,000	General Active Business	Investment Income
	16.00%	25.00%	33.00%	48.67%

2009 Canadian Corporate Income Tax Rates

Northwest Territories				
	Small Business to \$500,000	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
		30.50%	30.50%	30.50%
CCPC	Small Business to \$500,000		General Active Business	Investment Income
	15.00%		30.50%	46.17%

Nunavut				
	Small Business to \$500,000	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
		31.00%	31.00%	31.00%
CCPC	Small Business to \$500,000		General Active Business	Investment Income
	15.00%		31.00%	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
		21.50%	34.00%	34.00%
CCPC	Small Business to \$400,000	Small Business to \$500,000	General Active Business	Investment Income
	15.00%	26.00%	34.00%	49.67%