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2010 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	-10.00%	-10.00%	-10.00%
	18.00%	18.00%	18.00%

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%	-10.00%	0.00%
Refundable tax	0.00%	0.00%	6.67%
	11.00%	18.00%	34.67%

Provincial Taxation

British Columbia				
	Small Business to \$500,000	General M&P	General Active Business	Investment Income
Provincial rates	2.50%	10.50%	10.50%	10.50%
Combined Federal and Provincial rates:				
Non-CCPC		28.50%	28.50%	28.50%
CCPC	13.50%		28.50%	45.17%

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Alberta		Small Business to \$500,000	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
				28.00%	28.00%
CCPC		Small Business to \$500,000		General Active Business	Investment Income
		14.00%		28.00%	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
			28.00%	30.00%	30.00%
CCPC		Small Business to \$500,000		General Active Business	Investment Income
		15.50%		30.00%	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%
to November 30 2010 effective December 1 2010		0.00%	12.00%	12.00%	12.00%
Combined Federal and Provincial rates:					
Non-CCPC			General M&P	General Active Business	Investment Income
to November 30 2010 effective December 1 2010			30.00%	30.00%	30.00%
			30.00%	30.00%	30.00%
CCPC		Small Business to \$400,000	Small Business to \$500,000	General Active Business	Investment Income
to November 30 2010 effective December 1 2010		12.00%	23.00%	30.00%	46.67%
		11.00%	23.00%	30.00%	46.67%

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Ontario		Small Business to \$500,000	General M&P	General Active Business	Investment Income
Provincial rates	to June 30 2010	5.50%	12.00%	14.00%	14.00%
	effective July 1 2010	4.50%	10.00%	12.00%	12.00%
Combined Federal and Provincial rates:					
Non-CCPC			General M&P	General Active Business	Investment Income
	to June 30 2010		30.00%	32.00%	32.00%
	effective July 1 2010		28.00%	30.00%	30.00%
CCPC		Small Business to \$500,000		General Active Business	Investment Income
	to June 30 2010	16.50%		32.00%	48.67%
	effective July 1 2010	15.50%		30.00%	46.67%

Quebec		Small Business to \$500,000	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
	to June 30 2010		29.90%	29.90%	29.90%
	effective July 1 2010		29.90%	29.90%	29.90%
CCPC		Small Business to \$500,000		General Active Business	Investment Income
	to June 30 2010	19.00%		29.90%	46.57%
	effective July 1 2010	19.00%		29.90%	46.57%

New Brunswick		Small Business to \$500,000	General M&P	General Active Business	Investment Income
Provincial rates	to June 30 2010	5.00%	12.00%	12.00%	12.00%
	effective July 1 2010	5.00%	11.00%	11.00%	11.00%
Combined Federal and Provincial rates:					
Non-CCPC			General M&P	General Active Business	Investment Income
	to June 30 2010		30.00%	30.00%	30.00%
	effective July 1 2010		29.00%	29.00%	29.00%
CCPC		Small Business to \$500,000		General Active Business	Investment Income
	to June 30 2010	16.00%		30.00%	46.67%
	effective July 1 2010	16.00%		29.00%	45.67%

2010 Canadian 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
			34.00%	34.00%	34.00%
CCPC		Small Business to \$400,000	Small Business to \$500,000	General Active Business	Investment Income
		16.00%	27.00%	34.00%	50.67%

Prince Edward Island		Small Business to \$500,000	General M&P	General Active Business	Investment Income
Provincial rates	to March 31 2010	2.10%	16.00%	16.00%	16.00%
	effective April 1 2010	1.00%	16.00%	16.00%	16.00%
Combined Federal and Provincial rates:					
Non-CCPC			General M&P	General Active Business	Investment Income
			34.00%	34.00%	34.00%
			34.00%	34.00%	34.00%
CCPC		Small Business to \$500,000		General Active Business	Investment Income
		13.10%		34.00%	50.67%
		12.00%		34.00%	50.67%

Newfoundland and Labrador		Small Business to \$500,000	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
			23.00%	32.00%	32.00%
CCPC		Small Business to \$500,000	Small Business to \$500,000	General Active Business	Investment Income
		16.00%	25.00%	32.00%	48.67%

2010 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
		29.50%	29.50%	29.50%
CCPC	Small Business to \$500,000		General Active Business	Investment Income
	15.00%		29.50%	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
		30.00%	30.00%	30.00%
CCPC	Small Business to \$500,000		General Active Business	Investment Income
	15.00%		30.00%	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
		20.50%	33.00%	33.00%
CCPC	Small Business to \$400,000	Small Business to \$500,000	General Active Business	Investment Income
	15.00%	26.00%	33.00%	49.67%