

**Corporate Tax Rates for a Canadian Controlled Private Corporation (inc. Small Business Deduction)
For Fiscal Years Ending in 2006**

Taxable Income	Federal Tax (a)	Alberta Tax (b)	Total Tax	Percentage	Marginal Income	Marginal Tax			Marginal Tax rate		
						Federal	Alberta	Total	Federal	Alberta	Total
\$100,000	\$13,120	\$3,000	\$16,120	16.12%	\$100,000	\$13,120	\$3,000	\$16,120			
\$200,000	\$26,240	\$6,000	\$32,240	16.12%	\$100,000	\$13,120	\$3,000	\$16,120	13.12%	3%	16.12%
\$300,000	\$39,360	\$9,000	\$48,360	16.12%	\$100,000	\$13,120	\$3,000	\$16,120	13.12%	3%	18.12%
\$400,000	\$61,480	\$12,000	\$73,480	18.37%	\$100,000	\$22,120	\$3,000	\$25,120	22.12%	3%	25.12%

a) The Federal small business income tax rate of 13.12% is for amounts up to \$300,000 and \$400,000 for all years following. (22.12% is applied to amounts greater than the limits mentioned here.)

b) The Alberta small business income tax rate is 3% up to \$400,000. 10% is applied to amounts in excess of \$400,000.