

**McLEAN, LIZOTTE, WHEADON AND COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS**

CORPORATION INCOME TAX RATES - BC

	General income	Income eligible for the Small Business Deduction (up to \$500,000)	Investment Income	Dividend Income (Refundable)
2017	26.00%	12.50%	49.67%	38.33%
2016	26.00%	13.00%	49.67%	38.33%
2015	26.00%	13.50%	45.67%	33.33%
2014	26.00%	13.50%	45.67%	33.33%
April 1, 2013	26.00%	13.50%	45.67%	33.33%
Jan. 1, 2012 - Mar. 31, 2013	25.00%	13.50%	44.67%	33.33%
2011	26.50%	13.50%	44.67%	33.33%
2010	28.50%	13.50%	45.17%	33.33%
2009	30.00%	13.50%	45.67%	33.33%

CORPORATION INCOME TAX RATES - Alberta

	General income	Income eligible for the Small Business Deduction (up to \$500,000)	Investment Income	Dividend Income (Refundable)
2017	27.00%	12.00%	50.67%	38.33%
2016	27.00%	13.50%	50.67%	38.33%
2015	26.00%	14.00%	45.67%	33.33%
2014	25.00%	14.00%	44.67%	33.33%
2013	25.00%	14.00%	44.67%	33.33%
2012	25.00%	14.00%	44.67%	33.33%