



JACQUES F. LIWANPO
CHARTERED ACCOUNTANT
CERTIFIED FINANCIAL PLANNER



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Tax Info

October 2011

2011 Corporate Tax Rates

Federal tax rates

Up to business limit (\$500,000)	11%
Other business income	16.5
Investment income (28 % + 6.2/3 %)	34.2/3

Ontario corporate tax rate – based on a December year-end

Up to business limit (\$500,000)	4.50%
Manufacturing and processing	10.0
General rate	11.75