

# HAMBLIN & ASSOCIATES, INC.

TAX SPECIALISTS

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## CORPORATION INCOME TAX RATES FOR 2009

### FEDERAL

#### TAXABLE INCOME

<b>OVER</b>	<b>BUT NOT OVER</b>	<b>PAY</b>	<b>% ON PLUS EXCESS</b>	<b>OF THE AMOUNT OVER</b>
\$0	\$50,000	\$0	15%	\$0
\$50,000	\$75,000	\$7,500	25%	\$50,000
\$75,000	\$100,000	\$13,750	34%	\$75,000
\$100,000	\$335,000	\$22,250	39%	\$100,000
\$335,000	\$10,000,000	\$113,900	34%	\$335,000
\$10,000,000	\$15,000,000	\$3,400,000	35%	\$10,000,000
\$15,000,000	\$18,333,333	\$5,150,000	38%	\$15,000,000
\$18,333,333	AND OVER		35%	\$0

**NOTE: STATE OF CALIFORNIA MINIMUM TAX IS \$800.00 PER YEAR. ON TAXABLE CORPORATIONS, THE TAX RATE IS 8.84% ON ALL INCOME. ON SUB-S CORPORATIONS THE TAX RATE IS 1.5% ON ALL INCOME. \$800.00 TAX IS APPLIED TO TAX FIRST.**