



Corporate and Individual Tax Data

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CAUTION--This page contains data for several years. Please watch all dates carefully.

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Corporate Income Tax Rates--2009, 2008, 2007, 2006, 2005, 2004, 2003

Taxable income over	Not over	Tax rate
\$ 0	\$ 50,000	15%
50,000	75,000	25%
75,000	100,000	34%
100,000	335,000	39%
335,000	10,000,000	34%
10,000,000	15,000,000	35%
15,000,000	18,333,333	38%
18,333,333	35%

Personal Service Corporations

Personal service corporations are subject to a flat tax of 35% regardless of their income.

Personal Holding Company

Personal holding companies are subject to an additional tax on any undistributed personal holding company income. (Code Sec. 541)

Year	Rate
2007	15.0%
2006	15.0%
2005	15.0%
2004	15.0%
2003	15.0%
2002	38.6%
2001	39.1%
2000 and prior years	39.6%

Accumulated Earnings Tax

In addition to the regular tax, a corporation may be liable for an additional tax on accumulated taxable income in excess of \$250,000 (\$150,000 for personal service corporations). (Code Sec. 531)

Year	Rate
2008	15.0%
2007	15.0%
2006	15.0%
2005	15.0%
2004	15.0%
2003	15.0%
2002	38.6%
2001	39.1%
2000 and prior years	39.6%