

<b>Form 1120</b>								
<b>Corporation Tax Rate Schedule</b>								
For tax years beginning after December 31, 1992								
<b>TAXABLE INCOME</b>			<b>x</b>	<b>%</b>	<b>MINUS</b>	<b>\$</b>	<b>= TAX</b>	
\$	0	- \$		50,000	x	15%	minus \$	0 = Tax
	50,001	-		75,000	x	25%	minus	5,000 = Tax
	75,001	-		100,000	x	34%	minus	11,750 = Tax
	100,001	-		335,000	x	39%	minus	16,750 = Tax
	335,001	-		10,000,000	x	34%	minus	0 = Tax
	10,000,001	-		15,000,000	x	35%	minus	100,000 = Tax
	15,000,001	-		18,333,333	x	38%	minus	550,000 = Tax
	18,333,334	and over			x	35%	minus	0 = Tax

<b>Form 1041</b>								
<b>2007 Fiduciary Tax Rate Schedule</b>								
<b>TAXABLE INCOME</b>			<b>x</b>	<b>%</b>	<b>MINUS</b>	<b>\$</b>	<b>= TAX</b>	
\$	0	\$		2,150	x	15%	minus \$	0.00 = Tax
	2,151			5,000	x	25%	minus	215.00 = Tax
	5,001			7,650	x	28%	minus	365.00 = Tax
	7,651			10,450	x	33%	minus	747.50 = Tax
	10,451	and over			x	35%	minus	956.50 = Tax

**Note:** The 10% tax bracket that applies to individuals does not apply to estates and trusts.