

Examples of Corporate Income and Commercial Activity Taxes, \$

		Gross Receipts	Margin	Taxable Income	Corporate / PTE Taxes		0.48% CAT	Difference
					Amount	Effective Rate		
C-corporation	Advertising Firm	\$2,900,000	30%	\$870,000	\$57,420	6.6%	\$250	-\$57,170
C-corporation	Market Research	\$8,000,000	30%	\$2,400,000	\$172,400	7.2%	\$24,250	-\$148,150
S-corporation	Retailer	\$35,000,000	2%	\$700,000	\$50,700	7.2%	\$153,850	\$103,150
S-corporation	Consulting Firm	\$35,000,000	5%	\$1,750,000	\$133,500	7.6%	\$153,850	\$20,350
S-corporation	Apparel Manufacturer	\$35,000,000	8%	\$2,800,000	\$220,500	7.9%	\$153,850	-\$66,650