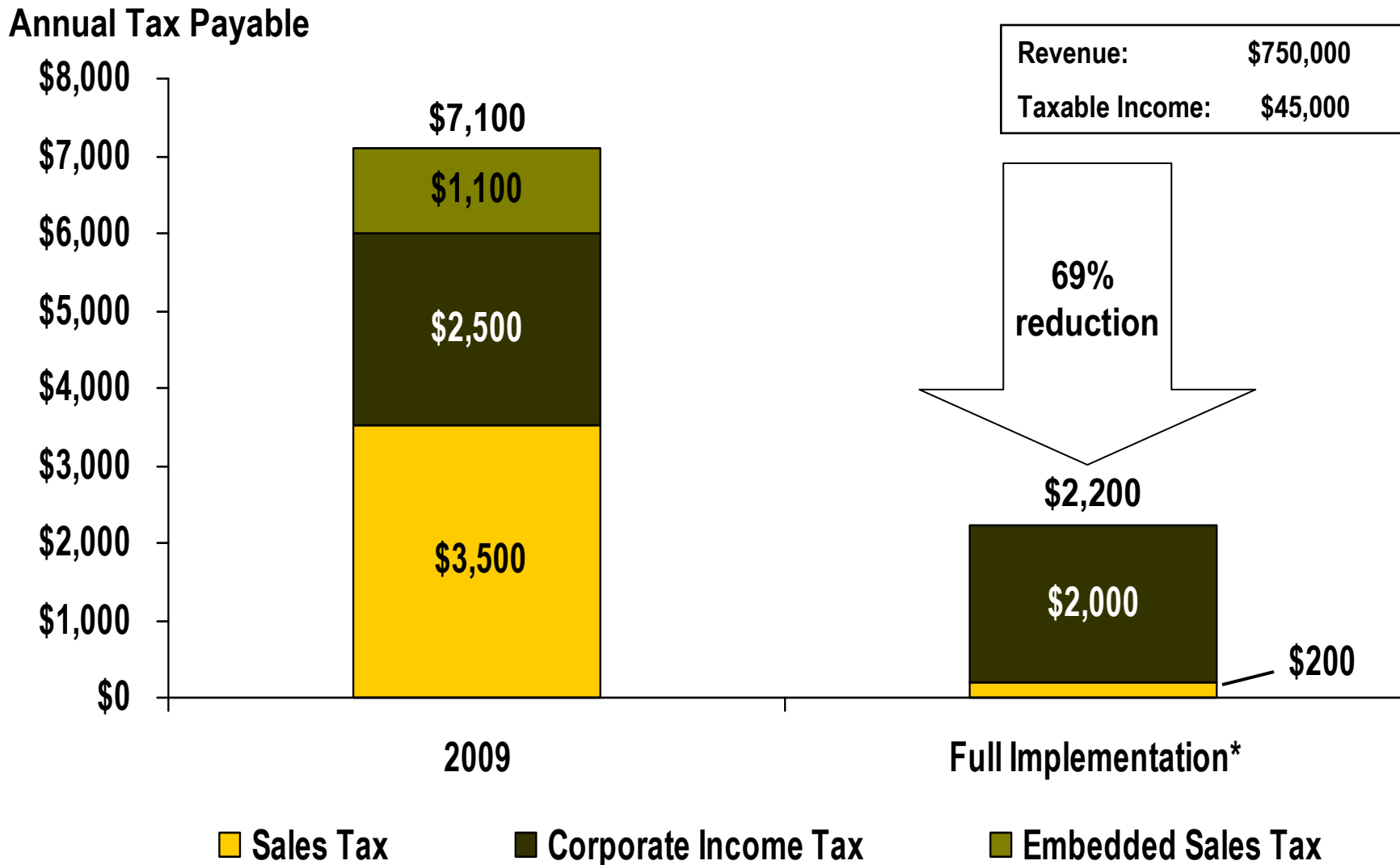


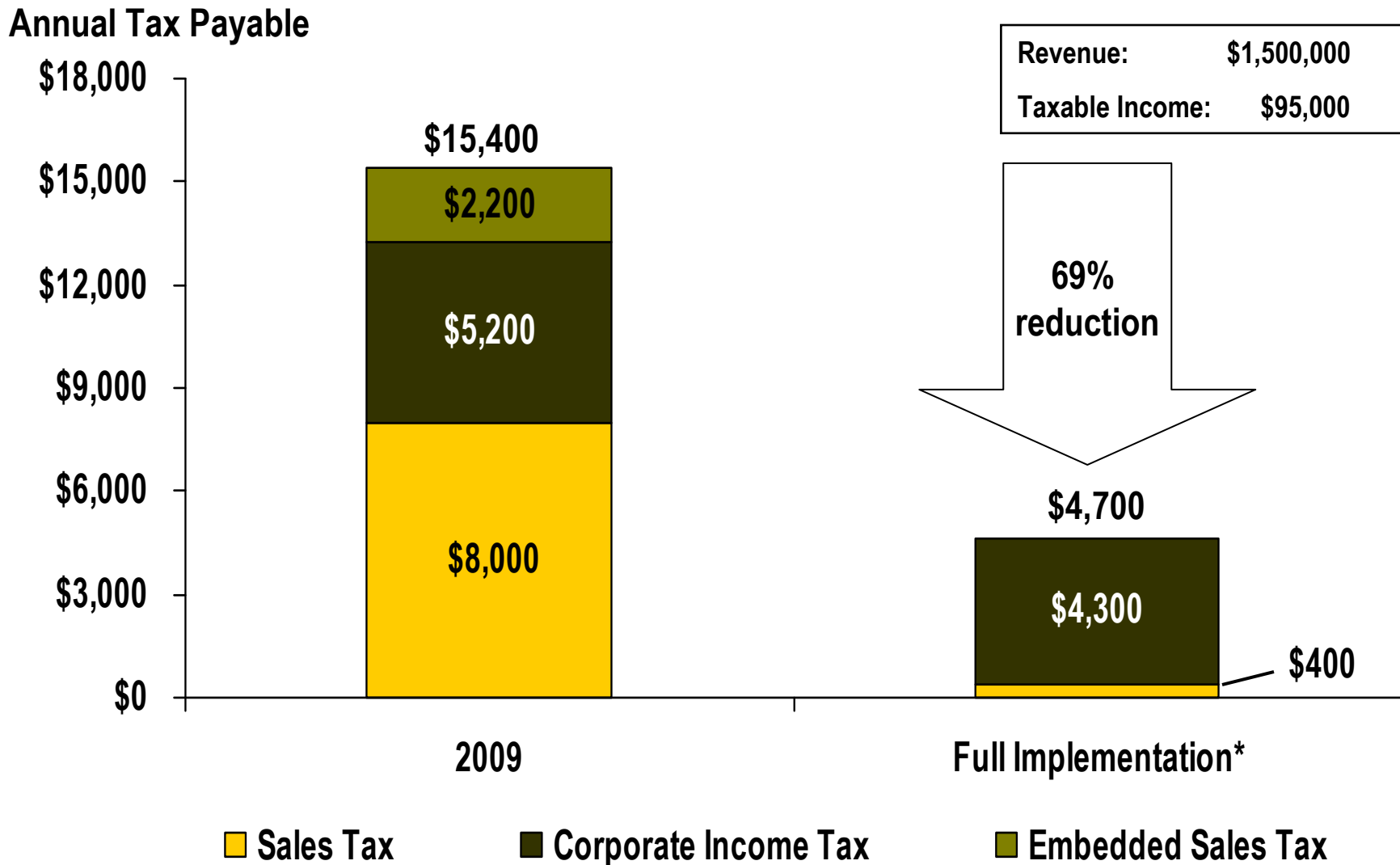
# Tax Savings for a Restaurant – Revenue of \$750,000



Note: \*The savings commence July 1, 2010. Sales tax payable after July 1, 2010 is due to the continued application of sales tax on insurance premiums.

Source: Ontario Ministry of Finance.

# Tax Savings for a Restaurant – Revenue of \$1.5 million

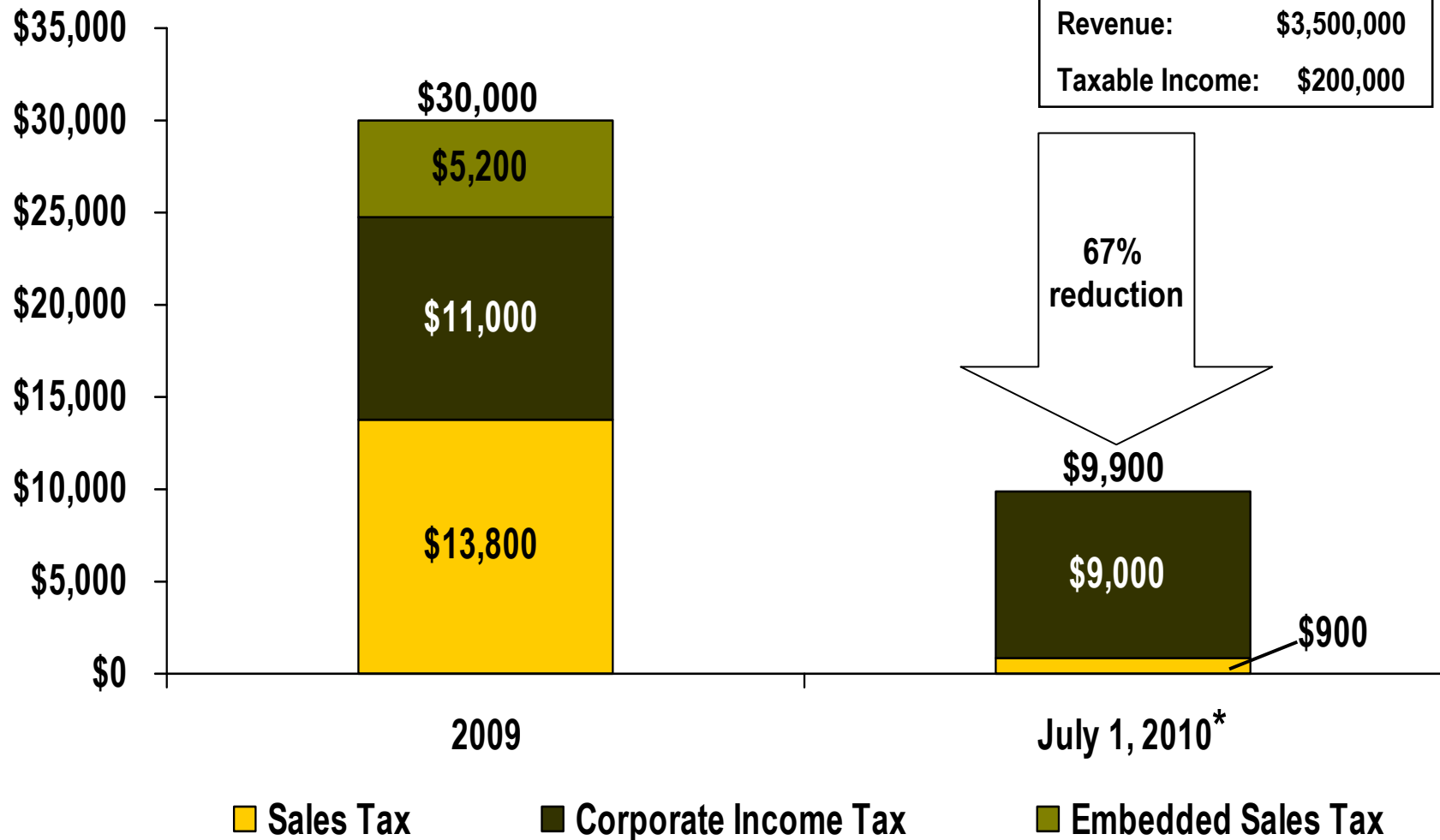


*Note:* \*The savings commence July 1, 2010. Sales tax payable after July 1, 2010 is due to the continued application of sales tax on insurance premiums.

*Source:* Ontario Ministry of Finance.

# Tax Savings for a Restaurant – Revenue of \$3.5 million

## Annual Tax Payable



Note: \*The savings commence July 1, 2010. Sales tax payable after July 1, 2010 is due to the continued application of sales tax on insurance premiums.

Source: Ontario Ministry of Finance.