

**TABLE 15****ALLEN, TEXAS
TAXATION**

Corporate Income Tax/Franchise Tax	State	Local
Rate (range)	0.331%-0.75%	
Formula (e.g. Sales, Property & Payroll)	Available here	
Federal Taxes Deductible		
Accelerated Depreciation Permitted (Yes or No)		

Personal Income Tax	State	Local
Rate (Range)	N/A	N/A
Earned Income	N/A	N/A
Unearned Income (e.g. Dividend)	N/A	N/A

Local Occupation Tax (Paid by Employee)	Rate	Basis
City Residents	N/A	N/A
Non-City Residents	N/A	N/A

Local Wage Tax (Paid by Employer)	Rate	Basis
City Residents	N/A	N/A
Non-City Residents	N/A	N/A

Gross Receipts Tax Rate by Type of Business
A) Utility : 1.997%
B) Mixed Beverage : 6.7%
C) Motor Vehicle : 10% or 6.25%
D) Public Utility : 0.1667%
E)

Sales/Use Tax Rate	
State	6.25%
Local	2.00%
Total	8.25%
Sales Tax Rate by Utility:	
Electric Power	1.997%
Natural Gas	1.997%
Fuel Oil	
Water	N/A
Sewer	N/A
Waste Collection	8.25%

Local	8.25%
Long Distance In State	8.25%
Long Distance Out of State	8.25%

Machinery & Equipment Subject to Sales/Use Tax	More Information Available Here
Production	Varies
Non-Production	Taxed
Pollution Control	Not Taxed
Office Furniture/Fixtures/Equipment	Taxed

Sales/Use Tax (Yes or No) on	
Office Building Construction Materials	Taxed
Industrial Building Construction Materials	Taxed
Manufacturers' Raw Materials	Not Taxed
Standard Software	Taxed
Custom Software	Taxed

Intangible Property

Describe What is Subject to Tax Rate (e.g. Account-
 Receivable, Capital Stock) -
 Basis & Rate -
 Stock Bond Transaction Fee (Yes or No & its Yes F-

Real Property Tax Rates for Jurisdictions Featuring	Allen ISD	Lovejoy ISD	Plano ISD	McKinney ISD
Major Employment Centers				
City Millage	0.5300%	0.5300%	0.5300%	0.5300%
County Millage	0.2250%	0.2250%	0.2250%	0.2250%
School Millage	1.6100%	1.5600%	1.4390%	1.6700%
Special District Millage	0.8196%	0.8196%	0.8196%	0.8196%
Assessment Ratio (%)	100%	100%	100%	100%
Effective Rate per \$100	3.1846%	3.1346%	3.0136%	3.2446%
Personal Property Tax Rates per \$100				
City Millage	0.5300%	0.5300%	0.5300%	0.5300%
County Millage	0.2250%	0.2250%	0.2250%	0.2250%
School Millage	1.6100%	1.5600%	1.4390%	1.6700%
Special District Millage	0.8196%	0.8196%	0.8196%	0.8196%
Assessment Ratio (%)	100%	100%	100%	100%
Effective Rate per \$100	3.1846%	3.1346%	3.0136%	3.2446%
State Property Tax Effective Rate per \$100				
Real Property	N/A			
Personal Property (machinery/equipment)	N/A			
Property Tax After Core Income Tax				
Rate	N/A			
Basis & Rate	N/A			
Property Tax After Core Income Tax & State Excise Tax				
Taxable Items	N/A			
Rate for Each Item	N/A			
Subject to Personal Property Tax				
Production Machinery & Equipment	Taxed			
Non Production Machinery & Equipment	Taxed			
Pollution Control	Not Taxed			
Inventory				
Raw Materials	Taxed			
Work in Progress	Taxed			
Finished Goods	Taxed			
Freepoint Legislation				
Applicable to Warehousing	Not Taxed			
Applicable to Manufacturing	Not Taxed			
Goods Stored in a Public Warehouse	Not Taxed			
Office Furniture-Fixtures				
Computer Equipment	Taxed			
Workstations	Taxed			
Telephones	Taxed			
Furniture	Taxed			
Company Vehicles	Taxed			
Standard Software	Taxed			
Custom Software	Taxed			