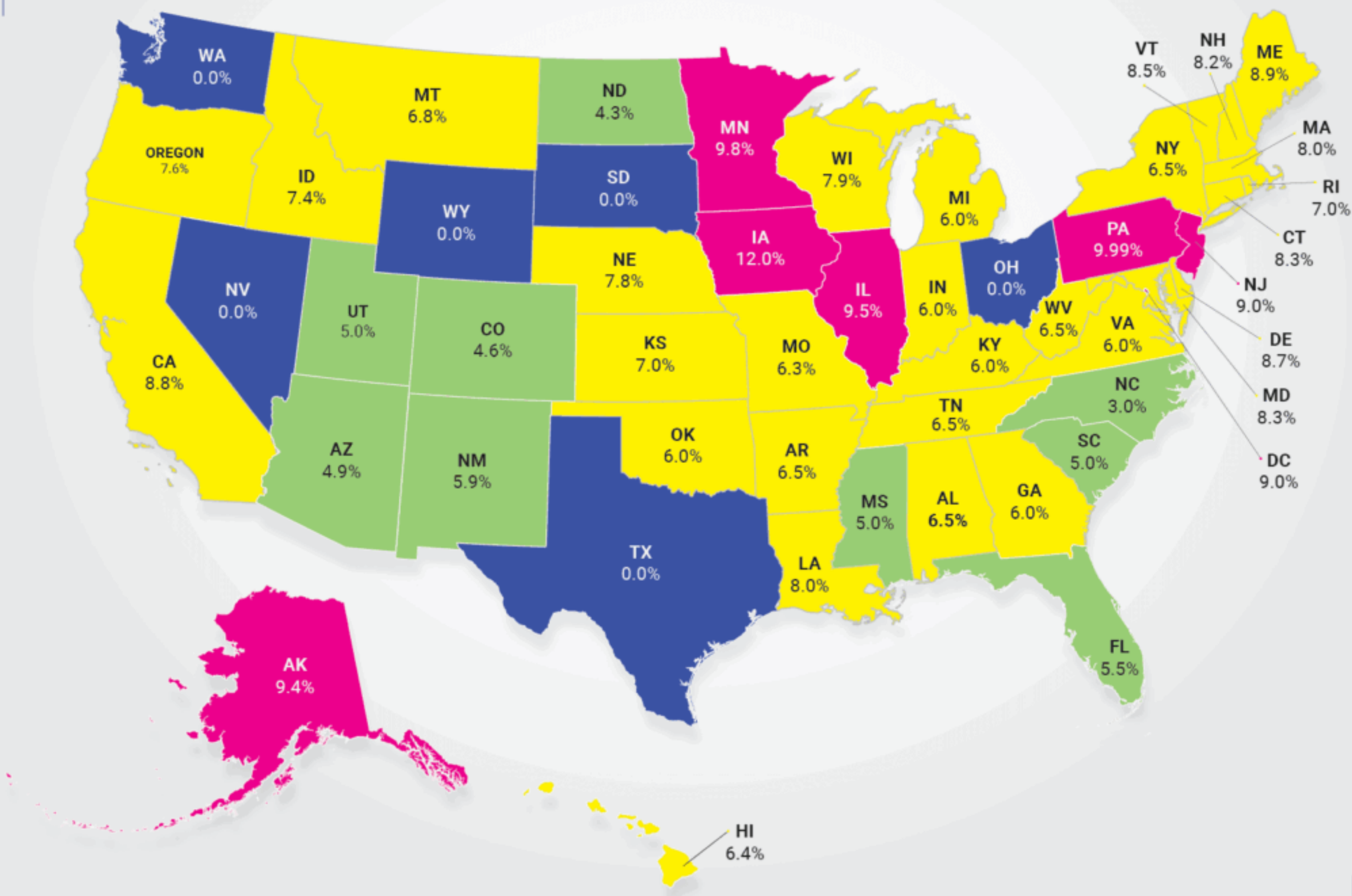


STATE CORPORATE TAX RATES



COMBINED STATES AND FEDERAL CORPORATE TAX RATE		COMBINED STATES AND FEDERAL CORPORATE TAX RATE	
● (IA) IOWA	29.5%	● (NY) NEW YORK	26.1%
● (PA) PENNSYLVANIA	28.9%	● (TN) TENNESSEE	26.1%
● (MN) MINNESOTA	28.7%	● (HI) HAWAII	26.1%
● (IL) ILLINOIS	28.5%	● (MO) MISSOURI	25.4%
● (AK) ALASKA	28.4%	● (VA) VIRGINIA	25.7%
● (NJ) NEW JERSEY	28.1%	● (GA) GEORGIA	25.7%
● (DC) DISTRICT OF COLUMBIA	28.1%	● (IN) INDIANA	25.7%
● (ME) MAINE	28.1%	● (KY) KENTUCKY	25.7%
● (CA) CALIFORNIA	28.0%	● (MI) MICHIGAN	25.7%
● (DE) DELAWARE	27.9%	● (OK) OKLAHOMA	25.7%
● (VT) VERMONT	27.7%	● (NM) NEW MEXICO	25.7%
● (CT) CONNECTICUT	27.5%	● (FL) FLORIDA	25.3%
● (MD) MARYLAND	27.5%	● (MS) MISSISSIPPI	25.0%
● (NH) NEW HAMPSHIRE	27.5%	● (SC) SOUTH CAROLINA	25.0%
● (LA) LOUISIANA	26.0%	● (UT) UTAH	25.0%
● (MA) MASSACHUSETTS	27.3%	● (AZ) ARIZONA	24.9%
● (WI) WISCONSIN	27.2%	● (CO) COLORADO	24.7%
● (NE) NEBRASKA	27.2%	● (ND) NORTH DAKOTA	24.4%
● (OR) OREGON	27.0%	● (NC) NORTH CAROLINA	23.4%
● (ID) IDAHO	26.8%	● (WY) WYOMING	21.0%
● (KS) KANSAS	26.5%	● (TX) TEXAS	21.0%
● (RI) RHODE ISLAND	26.5%	● (WA) WASHINGTON	21.0%
● (MT) MONTANA	26.3%	● (SD) SOUTH DAKOTA	21.0%
● (AL) ALABAMA	25.1%	● (OH) OHIO	21.0%
● (AR) ARKANSAS	26.1%	● (NV) NEVADA	21.0%
● (WV) WEST VIRGINIA	26.1%		

