

B. State Corporate Tax Rate and Sales Tax Rate

State	Corporate Tax Rate	Sales Tax Rate
Alabama	6.50%	4.00%
Alaska	1.00-9.40%	Local Only
Arizona	6.968%	6.60%
Arkansas	1.00-6.50%	6.00%
California	8.84%	7.25%
Colorado	4.63%	2.90%
Connecticut	7.50%	6.35%
Delaware	8.70%	None
District of Columbia	9.975%	6.00%
Florida	5.50%	6.00%
Georgia	6.00%	4.00%
Hawaii	4.40-6.40%	4.00%
Idaho	7.60%	6.00%
Illinois	7.00%	6.25%
Indiana	8.50%	7.00%
Iowa	6.00-12.00%	6.00%
Kansas	4.00% (1)	6.30%
Kentucky	4.00-6.00%	6.00%
Louisiana	4.00-8.00%	4.00%
Maine	3.50-8.93%	5.00%
Maryland	8.25%	6.00%
Massachusetts	(2)	6.25%
Michigan	6.0%	6.00%
Minnesota	9.80%	6.875%
Mississippi	3.00-5.00%	7.00%
Missouri	6.25%	4.225%
Montana	6.75%	None
Nebraska	5.58-7.81%	5.50%
Nevada	None	6.85%
New Hampshire	8.50%	None
New Jersey	9.00%	7.00%
New Mexico	4.80-7.60%	5.125%
New York	7.10%	4.00%
North Carolina	6.90%	4.75%
North Dakota	1.68-5.15%	5.00%
Ohio	(3)	5.50%
Oklahoma	6.00%	4.50%
Oregon	6.6-7.6%	None
Pennsylvania	9.99%	6.00%
Rhode Island	9.00%	7.00%
South Carolina	5.00%	6.00%
South Dakota	None	4.00%
Tennessee	6.50%	7.00%
Texas	None	6.25%
Utah	5.00%	5.70%
Vermont	6.00-8.50%	6.00%
Virginia	6.00%	5.00%
Washington	None	6.50%
West Virginia	7.75%	6.00%
Wisconsin	7.90%	5.00%
Wyoming	None	4.00%

(1) 3.0 % Surtax on over \$50k

(2) \$2.60 per \$1,000 on tangible values or net worth + 8.0 % of net income; \$456 minimum.

(3) Phased out in 2010; replaced with commercial activity tax for corporations.

Source: 2012 Thomson Reuters/RIA Checkpoint