

**State Flat Rate Tax Table (Rev. 1/4/10)**

STATE/NAME	*Exempt?	ABBR.	RATE	EFFECT	
Alaska		AK	0.00%		
Alabama		AL	5.00%	1/1/06	
Arizona	*	AZ	FITW X 23.0%	1/1/06	*note change
Arkansas		AR	7.00%	7/16/99	
California	* FR	CA	9.30%	1/1/06	
Colorado		CO	1.00%	1/1/06	
Connecticut	*FR	CT	5.00%	1/1/04	
Delaware		DE	5.95%	1/1/00	
District of Columbia		DC	8.70%	1/1/06	*note change
Florida		FL	0.00%		
Georgia		GA	6.00%	5/1/98	
Guam		GM	33.00%	1/1/06	
Hawaii		HI	8.25%	1/1/06	
Idaho	*	ID	7.80%	1/1/01	
Illinois		IL	0.00%		
Indiana		IN	3.40%		corrected 5/6/10
Iowa	FR	IA	8.98%	1/1/06	
Kansas	FR	KS	6.45%	1/1/06	
Kentucky	YES	KY	6.00%	1/1/06	Exempt 1/1/10
Louisiana		LA	6.00%	1/1/03	
Maine	FR	ME	8.50%	1/1/06	
Maryland		MD	4.75%	1/1/06	
Massachusetts		MA	5.30%	1/1/05	
Michigan		MI	0.00%	1/1/05	
Minnesota	FR	MN	7.85%	1/1/06	
Mississippi		MS	5.00%	1/1/00	
Missouri	*	MO	6.00%	1/1/06	
Montana	*FR	MT	6.90%	1/1/05	
Nebraska	FR	NE	6.84%	1/1/98	
New Jersey	*	NJ	8.97%	1/1/06	
New Mexico	YES	NM	5.30%	1/1/07	*note change
New York	*	NY	6.85%	1/1/06	*note change
North Carolina	FR	NC	8.25%	1/1/04	
North Dakota	FR	ND	5.54%	1/1/06	
Ohio	*	OH	7.19%	1/1/07	*note change
Oklahoma		OK	6.25%	1/1/06	*note change

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STATE/NAME	*Exempt?	ABBR.	RATE	EFFECT	
Oregon	*	OR	9.00%	1/1/06	
Pennsylvania		PA	0.00%	1/1/06	
Puerto Rico		PR	33.00%	9/25/00	
Rhode Island	FR	RI	25% of FITW	1/1/06	
South Carolina		SC	7.00%	1/1/98	
Utah		UT	7.00%	1/1/06	
Vermont	*FR	VT	9.50%	1/1/06	
Virginia		VA	5.75%	1/1/05	
Virgin Islands		VI	25.00%	1/1/05	
West Virginia		WV	6.50%	1/1/02	
Wisconsin		WI	6.75%	1/1/00	

\*Check segment 66. These states exempt their members if they are not living in that state.