

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
ALABAMA – SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th of the following month.  Taxpayers whose tax liability is less than \$10 per month may file quarterly on the 20th day of the month following the close of the quarter.	Alabama Department of Revenue Sales, Use & Business Tax Division P.O. Box 327710 Montgomery, AL 36132-7710 334-242-1490	4% statewide- returns are required to be filed electronically effective October 1, 2003.
ALABAMA – WITHHOLDING REQUIREMENTS	N/A	Quarterly return due by last day of month following close of quarter.	Alabama Department of Revenue Individual & Corporate Tax Division Withholding Tax Section P.O. Box 327480 Montgomery, Alabama 36132-7480 (334)242-1300	Employers withholding more than \$1,000 in either the first or second month of a calendar quarter must make tax deposits by the fifteenth day of the following month. All other employers must make tax deposits by the last day of the month following the end of the quarter.
ALABAMA – INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	March 15 <sup>th</sup>	Alabama Department of Revenue Individual & Corporate Tax Division Withholding Tax Section P.O. Box 327480 Montgomery, Alabama 36132-7480 (334)242-1300	\$1,500 for all 1099's.
ALABAMA- CORPORATION INCOME TAX RETURN	Dept. of Revenue sends forms to all corporations	March 15th or 15th day of 3rd Month following close of fiscal yr.	Alabama Dept. of Revenue Individual & Corporate Tax Division Corporate Tax Section P.O. Box 327430 Montgomery, AL 36132-7430 (334) 242-1200	Tax rate is 5% (for tax periods beginning after 12/31/00 the rate increases to 6.5%) of the taxable income.  Estimated tax payments required if tax is \$5,000 or more. For years beginning after December 31, 2009 estimated tax payments are required if tax is \$500 or more. Pay in four equal installments by 15th day of 4th, 6th, 9th & 12th months.
ALABAMA- S CORPORATION INCOME TAX RETURN	Dept. of Revenue sends forms to all corporations	March 15th or 15th day of 3rd Month following close of fiscal year.	Alabama Dept. of Revenue Pass Through Entity Section P.O. Box 327441 Montgomery, AL 36132 (334)242-9812	No state tax imposed on pass-through items.
ALABAMA - COMBINED BUSINESS PRIVILEGE TAX RETURN , CORPORATE SHARES TAX RETURN AND ANNUAL REPORT  (Applies to Business Corporations, Limited Liability Companies and Limited Partnerships)	Dept. of Revenue sends forms to all corporations at company address	March 15th or 15th of 3rd month following the close of the fiscal year end for corporations and for all other entity types April 15th or the 15th day of the 4th month following the close of the fiscal year end.	Department of Revenue Franchise Tax Division Corporate Tax Division P. O. Box 327330 Montgomery, AL 36132-7330 (334) 242-9812	Privilege Tax Rate: \$0.25 per \$1,000, if taxable income is less than \$1.00; \$1.00 per \$1,000, if taxable income is at least \$1.00 but less than \$200,000; \$1.25 per \$1,000, if taxable income is \$200,000 but less than \$500,000; \$1.50 per \$1,000, if taxable income is \$500,000 but less than \$2,500,000; and \$1.75 per \$1,000, if taxable income is \$2,500,000 or more. Minimum Tax \$100 and a maximum tax for tax years starting January 1, 2000 - \$15,250 and thereafter \$15,000. <b>(Applies to Corporations, Limited Liability Companies and Limited Partnerships)</b>  Corporate Share Tax: \$5.30 per \$1,000 of taxable shares base with a maximum tax of \$125,000. <b>(Applies to Business Corporations ONLY)</b>

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>ALABAMA –</b> PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to all partnerships at partnership address	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Alabama Department of Revenue Individual & Corporate Tax Division P.O. Box 327441 Montgomery, AL 36132-7441 (334) 242-1000	Partnership must file a return if doing business in state.
<b>ALABAMA -</b> UNCLAIMED PROPERTY REPORT AND REMITTANCE	Department of Treasury sends to address the company listed on prior years report	Before November 1st except Life Insurance Companies by May 1st	Unclaimed Property Division P. O. Box 302520 Montgomery, AL 36130-2520 (334) 242-9614	All property must be paid or delivered to the Department of Treasury at the same time the report is filed. A negative report must be filed.
<b>ALASKA -</b> BIENNIAL REPORT & BIENNIAL CORPORATION/LIMITED LIABILITY COMPANY TAX	Report must be filed online or printed and mailed	Before January 2nd every second year. (Postmarked on or before February 1st)	The Division of Banking, Securities and Corporations P. O. Box 110808 Juneau, AK 99811-0808 (907) 465-2530	Must be filed online or printed and mailed by going to <a href="http://www.commerce.state.ak.us/occ/home.htm">http://www.commerce.state.ak.us/occ/home.htm</a> . Rate for domestic corporations/limited liability companies is \$100 and for foreign corporations/limited liability companies is \$200, if filed before February 1; and \$137.50 for domestic corporations and \$247.50 for foreign corporations, if filed after February 1.
<b>ALASKA -</b> BIENNIAL BUSINESS LICENSE	Dept. of Commerce & Economic Development sends forms to address provided by company.	January 31st of every other year.	Department of Commerce & Economic Development Business Licensing Section P.O. Box 110806 Juneau, AK 99811-0806 (907) 465-2550	Filing Fee - \$200 plus \$100 per location, if tobacco products are included.
<b>ALASKA -</b> CORPORATION NET INCOME TAX RETURN	Dept. of Revenue sends forms to address provided by company.	April 15th or 15th day of 4th month following close of fiscal yr. (If tax liability exceeds \$500, an estimated tax payment should be made by the 15th day of the 4th, 6th & 12th months of the current year.	Alaska Department of Revenue P.O. Box 110420 Juneau, AK 99811-0420 (907) 465-2372	Tax rates are; 1% of the taxable income, if under \$10,000; \$10,000-\$20,000, \$100 plus 2% of taxable income over \$10,000; \$20,000-\$30,000, \$300 plus 3% over \$20,000; \$30,000-\$40,000, \$600 plus 4% over \$30,000; \$40,000-\$50,000, \$1,000 plus 5% over \$40,000; \$50,000-\$60,000, \$1,500 plus 6% over \$50,000; \$60,000-\$70,000, \$2,100 plus 7% over \$60,000; \$70,000-\$80,000, \$2,800 plus 8% over \$70,000; \$80,000-\$90,000; \$3,600 plus 9% over \$80,000; \$90,000 or more, \$4,500 plus 9.4% over \$90,000. An alternative minimum tax is imposed equal to 18% of any Federal AMT. Estimated tax payments required if tax is \$500 or more. Pay in four equal installments by 15th day of 4th, 6th, 9th & 12th months.
<b>ALASKA -</b> S CORPORATION NET INCOME TAX RETURN	Dept. of Revenue sends forms to address provided by company.	April 15th or 15th day of 4th month following close of fiscal year.	Alaska Department of Revenue P.O. Box 110420 Juneau, AK 99811-0420 (907) 465-2372	No state tax imposed on pass-through items.

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<b>ALASKA -</b>  VERIFICATION REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Unclaimed Property sends to address the company listed on prior years report	Before November 1st	State of Alaska Unclaimed Property PO Box 110420 Juneau, AK 99811-0420 (907) 465-3726	At the time of filing the report pay or deliver to the Unclaimed Property Unit all of the property shown on the report and remaining unclaimed by the apparent owner. Upon written request showing good cause, the Unclaimed Property Unit may postpone the payment or delivery upon the terms or conditions the Unclaimed Property Unit considers necessary and appropriate. The property paid or delivered to the Unclaimed Property Unit must include all interest, dividends, increments, and accretions due, payable, or distributable on the property at the time of filing the report. If payment or delivery is postponed, the property paid or delivered to the Unclaimed Property Unit must include all interest, dividends, increments, and accretions due, payable, or distributable on the day that the property is paid or delivered to the Unclaimed Property Unit . A Negative Report is not required to be filed.
<b>ARIZONA -</b>  PRIVILEGE(SALES) TAX	Department sends to address the company listed on prior report	Due monthly by the 20th of the following month.  A taxpayer whose tax liability is between \$500-\$1,250, may file quarterly on the 20th day of the month following the close of the quarter.  Annual returns due by the 20th of January of the following year if the tax liability is \$500 or less.	Arizona Department of Revenue P.O. Box 29010 Phoenix, AZ 85038-9010 (602) 542-4576	5% until June 1, 2001; 5.6% from June 1, 2001 - May 31, 2010; 6.6% from June 1, 2010 - May 31, 2013 and 5% effective July 1, 2021
<b>ARIZONA -</b>  WITHHOLDING REQUIREMENTS	N/A	Quarterly return due by last day of month following close of quarter.	Arizona Department of Revenue P.O. Box 29009 Phoenix, AZ 85038-9009 (602) 542-4576	A deposit must be made within one banking day after any day on which an employer owes \$100,000 or more for federal payroll taxes and the average amount of state tax withheld by the employer for each of the preceding four quarters exceeds \$1,500. Employers who withhold more than \$1,500 of state tax in each of the preceding four calendar quarters must pay the tax at the same time as they are required to make deposits of federal tax. Employers who withhold an average of \$1,500 or less in each of the preceding four calendar quarters must make tax deposits by the last day of the month following the end of the quarter.
<b>ARIZONA -</b> CORPORATION INCOME TAX RETURN & PAYMENT	Dept. of Revenue sends forms to mailing address supplied.	April 15th, or 15th day of 4th month following close of fiscal yr.	Department of Revenue P.O. Box 29079 Phoenix, AZ 85038-9079 (602) 255-3381	Tax Rate - 7.968% with a \$50 minimum tax; and, for tax years beginning after 12/31/2000 rate is reduced to 6.968%. Estimated tax payments required if tax is \$1,000 or more. Pay in four equal installments by 15th day of 4th, 6th, 9th & 12 <sup>th</sup> months.
<b>ARIZONA -</b> S CORPORATION INCOME TAX RETURN & PAYMENT	Dept. of Revenue sends forms to mailing address supplied.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Arizona Department of Revenue P.O. Box 29079 Phoenix, AZ 85038-9079 (602) 255-3381	No state tax imposed on pass-through items.

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<b>ARIZONA -</b> PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to mailing address supplied.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Arizona Department of Revenue P.O. Box 29079 Phoenix, AZ 85038-9079 (602)255-3381	Partnership must file a return if doing business in state.
<b>ARIZONA -</b> ANNUAL REPORT/CERTIFICATE OF DISCLOSURE & REGISTRATION FEE	Reminder NoticeS and Forms are no longer mailed out effective September 1, 2009	Effective July 21, 1997 - existing entities will be assigned a due date based on alphabetical order. New entities due on Anniversary Day of Incorporation/ Qualification	One of the following options for filing are available:  1. File Electronically by going to <a href="http://starpas.azcc.gov">http://starpas.azcc.gov</a> , enter your file number and click 'GO', select the box 'E-File Annual Report Online'.  2. Print & Mail the Annual Report by going to <a href="http://starpas.azcc.gov">http://starpas.azcc.gov</a> , enter your file number and click 'GO', select the box listed 'Forms for Annual Reports to print and mail to:  Annual Reports - Corporation Division Arizona Corporation Commission 1300 West Washington Phoenix, AZ 85007-2929 (602) 542-3285  3. Request the Annual Repot Form by emailing the request to ARRequest@azcc.cov or calling (602) 542-3285	Filing Fee - \$45.00 - For Profit Corporation and \$10.00 for Not For Profit Corporation. Penalties begin to accrue the day after the due date, at the rate of \$9 per month for Business/Profit corporations and \$2 per month for Non-Profit corporations.
<b>ARIZONA -</b> ANNUAL UNCLAIMED PROPERTY REPORT AND REMITTANCE	Unclaimed Property sends to address the company listed on prior years report	Before November 1st except Life Insurance Companies May 1st	Arizona Department of Revenue Unclaimed Property Comptroller's Office P. O. Box 29026 Phoenix, AZ 85038-9026 (602)716-6032	All property must be paid or delivered to the Unclaimed Property Division at the same time the report is filed. A Negative Report is not required to be filed.

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<b>ARKANSAS - SALES AND USE TAX</b>	Department sends to address the company listed on prior report	Due monthly by the 20th of the following month if the total tax liability per month exceeds \$100.  Quarterly returns due on the 20th of the month following the close of the quarter if the total amount of tax liability is \$100 or less.  Annual returns due on the 20th of January of the following year if the tax liability for any month does not exceed \$25.	Department of Finance & Administration P.O. Box 8054 Little Rock, AR 72203 (501) 682-7104	Effective January 1, 2001-statewide tax rate of 5.125%.  Effective March 1, 2004 - statewide tax rate of 6%.
<b>ARKANSAS - WITHHOLDING REQUIREMENTS</b>	N/A	Monthly return due by 15 <sup>th</sup> day of each month for the preceding month.	Dept. of Finance and Administration P.O. Box 8055 Little Rock, AR 72203-8055 (501)682-7751	Monthly deposits due by 15 <sup>th</sup> day of following month for employers withholding \$200 or more per year .For employers who withhold less than \$200 for a full year , one annual deposit is due by January 31 <sup>st</sup> of the following year.
<b>ARKANSAS - INFORMATION AT SOURCE (FORMS 1099/1096)</b>	N/A	February 28th	Dept. of Finance and Administration P.O. Box 8055 Little Rock, AR 72203-8055 (501)682-7751	All payments of dividends and interest are reportable. Filing threshold is \$2,500 for payment of rents or other income.
<b>ARKANSAS - CORPORATION &amp; LIMITED LIABILITY COMPANY FRANCHISE TAX REPORT</b>	In February, Secretary of State mails forms to the last known tax mailing address of the corporation/limited liability company. Commissioner of Revenue mails forms to whoever filed last return on behalf of the corporation.	May 1st.	Secretary of State Business and Commercial Services Division P.O. Box 8014 Little Rock, AR 72203-8014 (501) 682-3409	Rate for corporation of .27 of 1% of the proportion of the par value of outstanding capital stock that the value of the real and personal property in Arkansas bears to the total of the real and personal property everywhere - minimum tax is \$150 and the maximum tax is \$1,075,000. No-par shares valued at \$25.00 each for purposes of tax. Corporations without authorized capital stock pay \$300. Limited Liability Company pay a flat \$150.
<b>ARKANSAS - LIMITED PARTNERSHIP ANNUAL REPORT</b>	In February, Secretary of State mails forms to the last known mailing address of the Limited Partnership.	May 1st.	Secretary of State Business and Commercial Services Division P.O. Box 8014 Little Rock, AR 72203-8014 (501) 682-3409	Filing Fee - \$15.00

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<b>ARKANSAS - CORPORATION INCOME TAX RETURN &amp; PAYMENT</b>	Commissioner of Revenue mails forms to whoever filed last return on behalf of the corporation.	March 15th, 15th day of the 3rd month following close of fiscal yr.	Corporation Income Tax P.O. Box 919 Little Rock, AR 72203-0919 (501) 682-4775	Tax rates are: 1% on first \$3,000 of net income; 2% next \$3,000; 3% next \$5,000; 5% next \$14,000; \$940 + 6% of net income \$25,000 - \$100,000; \$5,440 + 6.5% of net income in excess of \$100,000. Estimated tax payments required if tax is \$1,000 or more (before 1999, \$250). Pay in four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> & 9 <sup>th</sup> months and 12th month after close of tax year.  Effective for tax years starting in calendar years 2003 and 2004 an income tax surcharge of 3% is imposed.
<b>ARKANSAS - S CORPORATION INCOME TAX RETURN &amp; PAYMENT</b>	Commissioner of Revenue mails forms to whoever filed last return on behalf of the corporation.	March 15 <sup>th</sup> or 15th day of the 3rd month following close of fiscal year.	Dept. of Finance & Administration Individual Income Tax/S Corp P.O. Box 3628 Little Rock, AR 72203-3628 (501)682-4775	No state tax imposed on pass-through items.
<b>ARKANSAS - PARTNERSHIP INCOME TAX RETURN</b>	Commissioner of Revenue mails forms to whoever filed last return on behalf of the corporation.	March 15th or 15th day of 3rdth month following close of fiscal year.	State Income Tax P.O. Box 8026 Little Rock, AR 72203-8026 (501)682-4775	Partnership must file a return if doing business in state.
<b>ARKANSAS - ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE</b>	Unclaimed Property sends to address the company listed on prior years report	Before November 1st except Life Insurance Companies May 1st	Unclaimed Property Division Auditor of State 1400 West Third Street Suite 100 Little Rock, AR 72201-1811 (501) 682-9174	Except for property held in a safe deposit box or other safekeeping depository, upon filing the report, property presumed abandoned shall pay, deliver, or cause to be paid or delivered to the Unclaimed Property Division, but if the property is an automatically renewable deposit, and a penalty or forfeiture in the payment of interest would result, the time for compliance is extended until a penalty or forfeiture would no longer result. Tangible property held in a safe deposit box or other safekeeping depository may not be delivered to the administrator until one hundred twenty (120) days after filing the report. A Negative Report must be filed.
<b>CALIFORNIA - SALES AND USE TAX</b>	Department sends to address the company listed on prior report	Quarterly returns due on the last day of the month following the close of the quarter.	California State Board of Equalization P.O. Box 942879 Sacramento, CA 94279-0001 (800) 400-7115	Effective January 1, 2001-Ranging from 7%-8.5%. Effective January 1, 2002 the combined state, county and local rate will increase to 7.25%. Total tax rates including district tax will range from 7.25%-8.75%. Effective April 1, 2009 the state tax rate will increase by 1% bringing the total state and local rate to 8.25%. With district taxes the total tax rate can be as high as 9.75%.

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<b>CALIFORNIA – WITHHOLDING REQUIREMENTS</b>	N/A	Quarterly return due by last day of month following close of quarter.	State of California Employment Development Dept. P.O. Box 826288 Sacramento, CA 94230-6288 (800)852-5711	Employers that have accumulated \$100,000 in federal employment taxes and more than \$400 in state income tax withholding during any deposit period must deposit all state income taxes withheld by the next banking day. Employers must make semi-weekly deposits if they are required to make federal semi-weekly deposits and they accumulate more than \$400 in state income tax withholding during one or more payroll periods. Employers must make monthly deposits by the 15 <sup>th</sup> day of the following month if they are required to make monthly federal deposits of withheld taxes and they have accumulated more than \$400 in state withholding during one or more months of the calendar quarter or if they are required to make quarterly federal deposits and they have accumulated \$350 more in state withholding during one or more months of a quarter. Quarterly deposits required by the last day of the month following the end of the quarter in all other situations.
<b>CALIFORNIA – INFORMATION AT SOURCE (FORMS 1099/1096)</b>	N/A	February 28 <sup>th</sup>	Franchise Tax Board P.O. Box 942840 Sacramento, CA 94240-6090 (800)852-5711	Filing thresholds are \$10 for interest and dividends, \$600 for rents and \$100 for other income.
<b>CALIFORNIA - ANNUAL STATEMENT OF DOMESTIC CORPORATION</b>	DOMESTIC ONLY Secretary of State mails prestencilled forms to "mailing address" 3 months before the due date.	Return must be received by the end of the calendar month during which the entity was incorporated.	Secretary of State P.O. Box 944230 Sacramento, CA 94244-2300 (916) 653-3537	Filing Fee - \$25. Effective January 1, 2003, the California Corporate Disclosure Act, changed the filing frequency to annual and requires additional information (pertaining to every "public Traded company") to be included in the statement of information filed. Failure to file will result in a \$250 penalty.
<b>CALIFORNIA - ANNUAL STATEMENT OF FOREIGN CORPORATION</b>	FOREIGN ONLY Secretary of State mails prestencilled forms to "mailing address" of corporation 60 days before due date.	Return must be received by the end of the calendar month during which the entity was qualified.	Secretary of State P.O. Box 944230 Sacramento, CA 94244-2300 (916) 653-3537	Filing Fee - \$25. Effective January 1, 2003, the California Corporate Disclosure Act, changed the filing frequency to annual and requires additional information (pertaining to every "public Traded company") to be included in the statement of information filed. Failure to file will result in a \$250 penalty.
<b>CALIFORNIA - CORPORATION FRANCHISE OR INCOME TAX RETURN &amp; DECLARATION OF ESTIMATED TAX</b>	Franchise Tax Board mails forms to "mailing address" of corporation.	March 15th or 15th of the 3 <sup>rd</sup> month following the close of fiscal year.	Franchise Tax Board P.O. Box 942857 Sacramento, CA 94257-0501 (916) 845-6600	Tax rate of 8.84% (eff for tax years starting after 12-31-96; was 9.3%) Minimum tax applies for franchise tax, but not for corporate income tax, purposes. Minimum tax is \$800. Alternative minimum tax imposed at rate of 6.65% based on Federal AMT income..If estimated tax not over \$800, pay in full by 15th of 4th month. If over \$800, pay in four equal installments by 15th day of 4th, 6th, 9th, & 12th months). payments over remaining qtrs.  Effective for tax years beginning on or after January 1, 2010, changes the estimated tax payment amounts for corporate taxpayers become effective by paying installments by 15th day of 4 <sup>th</sup> - 30%, 6 <sup>th</sup> - 40%, 9 <sup>th</sup> - 0%, & 12 <sup>th</sup> - 30% months.
<b>CALIFORNIA - S CORPORATION FRANCHISE OR INCOME TAX RETURN</b>	Franchise Tax Board mails forms to "mailing address" of corporation.	March 15th or 15th day of 3 <sup>rd</sup> month following close of fiscal year.	Franchise Tax Board P.O. Box 942857 Sacramento, CA 94257-0501 (916) 845-6600	Tax at the rate of 1.5%. Minimum tax is \$800.

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<b>CALIFORNIA - PARTNERSHIP INCOME TAX RETURN</b>	Franchise Tax Board mails forms to "mailing address" of corporation.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Franchise Tax Board P.O. Box 942857 Sacramento, CA 94257-0601 (916) 845-6500	Partnership must file a return if doing business in state. An annual tax of \$800 applies to limited partnerships and limited liability partnerships that do business in California.
<b>CALIFORNIA - BIENNIAL STATEMENT OF DOMESTIC &amp; FOREIGN LIMITED LIABILITY COMPANY</b>	Secretary of State mails prestencilled forms to "mailing address" of LLC 60 days before due date.	Return must be received by the end of the calendar month during which the entity was formed/ registered - even year formation/ registration date, file in even years and odd year formation/ registration date, file in odd years.	Secretary of State P.O. Box 944230 Sacramento, CA 94424-2300 (916) 653-3795	Filing Fee - \$20. Failure to file will result in a \$250 penalty.
<b>CALIFORNIA - LIMITED LIABILITY COMPANY ANNUAL TAX</b>	Franchise Tax Board mails forms to "mailing address" of limited liability company.	15th day of the 4th month after the beginning of the tax year	Franchise Tax Board P.O. Box 942857 Sacramento, CA 94257-0631 (916) 845-6600	\$800 minimum Franchise Tax for those LLC's not tax as a corporation .  In addition, an Annual Fee based upon the LLC's Total Income at the following rates: \$900 for total income of \$250,000, but less than \$500,000; \$2,500 with total income of \$500,000 or more, but less than \$1,000,000; \$6,000 with total income of \$1,000,000 or more, but less than \$5,000,000; and, \$11,790 with total income of \$5,000,000 or more.
<b>CALIFORNIA - ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE</b>	State Controller mails forms to "mailing address" of company.	Before November 1st	State Controller Division of Collections Bureau of Unclaimed Property P. O. Box 942850 Sacramento, CA 94250 (916) 323-2845	All property (except contents of safe deposit boxes) must be paid or delivered to the Controller at the same time the report is filed. . A Negative Report is not required to be filed.
<b>COLORADO - SALES AND USE TAX</b>	Department sends to address the company listed on prior report	Due monthly by the 20th of the following month if the total tax liability per month exceeds \$300.  Annual returns due on the 20th of January of the following year if the tax liability is less than \$300 in a calendar year.	Colorado Department of Revenue Denver, CO 80261-0013 (303) 238-2416	January 1,2001-state tax ranging from 2.9%-3.8% + local tax.

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<b>COLORADO –</b>  WITHHOLDING REQUIREMENTS	N/A	Monthly returns due by the 15 <sup>th</sup> day of the following month.  Quarterly return due by last day of the month following the close of quarter.	Colorado Dept. of Revenue 1375 Sherman Street Denver, CO 80261 (303) 866-3091	The frequency of deposits is based on a “lookback period” which is the prior 12-month period of July 1 – June 30. Employers that reported withheld taxes of more than \$50,000 during the prior lookback period must make electronic deposits of withheld taxes accumulated as of each Friday by the third business day following each Friday. Employers that reported withheld taxes equal to or more than \$7,000 but not more than \$50,000 during the prior lookback period must make deposits by the 15 <sup>th</sup> day of the month following the end of each month. Employers that reported withheld taxes of less than \$7,000 during the prior lookback period must make deposits by the last day of the month following the end of the quarter.
<b>COLORADO –</b>  INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	March 15 <sup>th</sup>	Colorado Dept. of Revenue 1375 Sherman Street Denver, CO 80261 (303) 866-3091	Any person engaged in trade or business who makes payments totaling \$600 or more in the course of the trade or business during a calendar year to any noncorporate recipient is required under the IRC to file a federal information return for such payments.  Employees who receive cash tips of \$20 or more per month in the course of their employment with a single employer must report tips to their employers, and their employers must report these same tips on their quarterly tax returns.
<b>COLORADO -</b>  ANNUAL CORPORATE REPORT	The Secretary of State sends forms to the Registered Agent. Duplicates can be obtained from the Secretary of State or efiled.	End of the 2nd Month following the Anniversary Month. (Postmark Date)	Colorado Department of State Corporate Report Section 1700 Broadway, Suite 200 Denver, CO 80290 (303) 894-2200, option number 2	Filing fee for paper copy is \$100 for domestic/foreign , profit or non profit corporations - if filed electronically fee is reduced to \$10. Delinquent reports-penalty is \$20, if filed electronically or \$50, if filed by paper copy.
<b>COLORADO -</b>  ANNUAL LIMITED LIABILITY COMPANY REPORT	The Secretary of State sends forms to the Registered Agent. Duplicates can be obtained from the Secretary of State or efiled.	End of the 2nd Month following the Anniversary Month. (Postmark Date)	Colorado Department of State Corporate Report Section 1700 Broadway, Suite 200 Denver, CO 80290 (303) 894-2200, option number 2	Filing fee for paper copy is \$100 for domestic/foreign- if filed electronically fee is reduced to \$10.  Delinquent reports-penalty is \$20, if filed electronically or \$50, if filed by paper copy.
<b>COLORADO -</b>  ANNUAL FOREIGN LIMITED PARTNERSHIP REPORT	The Secretary of State sends forms to the Registered Agent. Duplicates can be obtained from the Secretary of State or efiled.	End of the 2nd Month following the Anniversary Month. (Postmark Date)	Colorado Department of State Corporate Report Section 1700 Broadway, Suite 200 Denver, CO 80290 (303) 894-2200, option number 2	Filing fee for paper copy is \$100 - if filed electronically fee is reduced to \$10.  Delinquent reports-penalty is \$20, if filed electronically or \$50, if filed by paper copy.
<b>COLORADO -</b>  CORPORATION INCOME TAX RETURN & PAYMENT	The Colorado Department of Revenue sends forms to whatever address it has on file for the corporation.	April 15 <sup>th</sup> /the 15 <sup>th</sup> day of the 4 <sup>th</sup> month following the close of the corporation’s fiscal year.	Colorado Dept. Of Revenue 1375 Sherman Street Denver, CO 80261-0006 (303) 238-7378	Tax rate is 4.63% (4.75% for 1999, 5% for 1998). Estimated tax payments required if tax is \$5,000 or more. Pay in four equal installments on 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.
<b>COLORADO -</b>  S CORPORATION INCOME TAX RETURN & PAYMENT	The Colorado Department of Revenue sends forms to whatever address it has on file for the corporation.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Colorado Dept. Of Revenue 1375 Sherman Street Denver, CO 80261-0006 (303) 238-7378	No state tax imposed on pass-through items.

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>COLORADO –</b> PARTNERSHIP INCOME TAX RETURN	The Colorado Department of Revenue sends forms to whatever address it has on file for the corporation.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Colorado Dept. Of Revenue 1375 Sherman Street Denver, CO 80261-0006 (303) 238-7378	Partnership must file a return if doing business in state.
<b>COLORADO -</b> ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Unclaimed Property sends to address the company listed on prior years report	Before November 1st except Life Insurance Companies May 1st	Colorado Department of Treasury Unclaimed Property Division 1580 Logan Street, Ste 500 Denver, CO 80203 (303) 866-6154	All property must be paid or delivered to the Unclaimed Property Division at the same time the report is filed. A Negative Return is not required to be filed.
<b>CONNECTICUT –</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the last day of the following month.  Quarterly returns due on the last day of the month following the close of the quarter whose tax liability for a 12 month period ending on the preceding September 30th is less than \$4,000.  Annual returns due on the last day of January of the following year if the tax liability for a 12 month period ending on the preceding September 30th is less than \$1,000.	State of Connecticut Department of Revenue Services P.O. Box 5030 Hartford, CT 06102-5030 (860) 297-5962	6% statewide

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>CONNECTICUT – WITHHOLDING REQUIREMENTS</b>	N/A	Quarterly return due by last day of month following close of quarter.	Department of Revenue Services P.O. Box 2930 Hartford, CT 06104-2930 (860)297-5962	Employers who withhold less than \$500 in a calendar quarter must make deposits by the last day of the month following the end of the quarter. All other employers must make deposits at the same times as required to make federal income tax deposits.  For wages paid after 2004 Connecticut has established its own personal income tax withholding payment schedule separate from the federal schedule previously followed.  If an employer's reported liability was more than \$12,000 during a 12-month look-back period, employment tax deposits are due by the Wednesday following the week in which the payroll disbursement took place. If an employer's reported liability was more than \$2,000 but not more than \$10,000 during a 12-month look-back period, employment tax deposits are due by the 15th day of the following month. If an employer's reported liability was \$2,000 or less during a 12-month look-back period, employment tax deposits are due by the last day of the month following the close of the quarter.
<b>CONNECTICUT – INFORMATION AT SOURCE (FORMS 1099/1096)</b>	N/A	February 28 <sup>th</sup>	Department of Revenue Services P.O. Box 5081 Hartford, CT 06102-5081 (860)297-5962	Filing thresholds are \$10 for dividends and interest and \$600 for rents and other income.
<b>CONNECTICUT - ANNUAL REPORT OF UNCLAIMED PROPERTY</b>	State Treasurer sends to address the company listed on prior years report	Before March 31st	State of Connecticut Office of the Treasurer 55 Elm Street, 7th Floor Hartford, CT 06106 (860) 702-3280	All property must be paid or delivered to the State Treasurer at the same time the report is filed. A Negative Return is not required to be filed.

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>CONNECTICUT - CORPORATION BUSINESS TAX RETURN &amp; PAYMENT OF TAX &amp; ESTIMATED TAX</b>	Dept. Of Revenue Services sends forms to address corporation provides.	April 1st/1st day of 4th month following close of the corporation's fiscal yr.	Dept. Of Revenue Services P.O. Box 2974 Hartford, CT 06104-2974 (203) 566-8520	<p>Tax is greater of net income tax or capital stock tax; minimum tax \$250. Net income tax for income yrs. starting before 1-1-95 , 11.5% ; for income yrs. starting in 1-1-95—12-31-95, 11.25%; for income yrs. starting in 1-1-96—12-31-96, 10.75%; for income yrs. starting in 1-1-97—12-31-97, 10.5%; for income yrs. starting in 1-1-98—12-31-98, 9.5%; for income yrs. starting in 1-1-99—12-31-99, 8.5%; for income yrs. starting after 12-31-99, 7.5%. Capital stock tax is the excess of 3.1 mills per \$1 of capital stock and surplus reserves less deficits and private corp. stock holdings; maximum tax, \$1 million. For tax years beginning on or after January 1, 2003 and prior to January 1, 2004 a 20% surcharge is imposed. For tax years beginning on or after January 1, 2004 and prior to January 1, 2005 a 25% surcharge is imposed. The surcharge drops to 20% for 2006 and is eliminated as of January 1, 2007. For income years beginning on or after January 1, 2009 and prior to January 1, 2012, an additional 10% corporation tax surcharge is imposed.</p> <p>Estimated tax payments required if tax is \$1,000 or more Pay in four installments the lesser of the following cumulative amounts: - by 15th day of 3rd month – 30% of prior year tax or 27% of current year tax; by 15th day of 6th month – 70% of prior year tax or 63% of current year tax; by 15th day of 9th month – 80% of prior year tax or 72% of current year tax; by 15th day of 12th month – 100% of prior year tax or 90% of current year tax.</p>
<b>CONNECTICUT - S CORPORATION BUSINESS TAX RETURN &amp; PAYMENT OF TAX &amp; ESTIMATED TAX</b>	Dept. Of Revenue Services sends forms to address corporation provides.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	State of Connecticut Department of Revenue Services P.O. Box 2967 Hartford, CT 06104-2967 (203)566-8520	<p>For income years starting in 1/1/97 – 12/31/97, 10.5%, effective for income years starting in 1/1/98 – 12/31/98, 9.5%, effective for income years starting in 1/1/99 – 12/31/99, 8.5%, effective for income years starting on or after 1/1/00, 7.5%. Net income subject to tax for income years starting 1/1/97 – 12/31/97, 90%, net income subject to tax for income years starting 1/1/98 – 12/31/98, 75%, net income subject to tax for income years starting 1/1/99 – 12/31/99, 55%, net income subject to tax for income years starting 1/1/00 – 12/31/00, 30%. No corporate tax for income years starting on or after 1/1/01. Effective for tax years starting on or after January 1, 2002 a \$250 annual tax will be imposed. A 20% surcharge is imposed for tax years beginning on or after January 1, 2003 and prior to January 1, 2004 increasing the annual tax to \$300. The surcharge drops to 20% for 2006 and is eliminated as of January 1, 2007.</p> <p>Added capital stock tax is the excess of 3.1 mills per \$1 of capital stock and surplus reserves less deficits and private corp. stock holdings, over net income tax; max. tax, \$1 million.</p> <p>Corporation pays higher of capital tax or income tax, minimum of \$250.</p>

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>CONNECTICUT –</b> PARTNERSHIP INCOME TAX RETURN	Dept. Of Revenue Services sends forms to address entity provides.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	State of Connecticut Department of Revenue Services P.O. Box 2967 Hartford, CT 06104-2967 (203)566-8520	Partnership must file a return if doing business in state. Effective for tax years starting on or after January 1, 2002 a \$250 annual tax will be imposed. A 20% surcharge is imposed for tax years beginning on or after January 1, 2003 and prior to January 1, 2004 increasing the annual tax to \$300.
<b>CONNECTICUT -</b> ANNUAL REPORT & FOREIGN LICENSE FEE	Secretary of State sends forms to the mailing address of the corporation as it appears in the last report.	Last business day of Anniversary Month of incorporation/ qualification	Secretary of State Commercial Recording Division 30 Trinity St. Hartford, CT 06115 (860) 509-6002	Filing fee for a Domestic Annual Report is \$150.00. The combined Foreign Annual Report fee, which includes the Annual License Fee, is \$435.00.
<b>CONNECTICUT -</b> ANNUAL REPORT FOR DOMESTIC AND FOREIGN LIMITED LIABILITY COMPANY	Secretary of State sends forms to the mailing address of the corporation as it appears in the last report.	Last business day of Anniversary Month of formation/registration	Secretary of State Commercial Recording Division 30 Trinity St. Hartford, CT 06115 (860) 509-6002	Filing Fee - \$20
<b>CONNECTICUT -</b> ANNUAL REPORT FOR DOMESTIC AND FOREIGN LIMITED PARTNERSHIP	Secretary of State sends forms to the mailing address of the corporation as it appears in the last report	Last business day of Anniversary Month of formation/registration	Secretary of State Commercial Recording Division 30 Trinity St. Hartford, CT 06115 (860) 509-6002	Filing Fee - \$20
<b>DELAWARE –</b> WITHHOLDING REQUIREMENTS	N/A	Eighth-monthly return due by no later than close of the 3 <sup>rd</sup> working day following the end of the deposit period.  Monthly return due by the 15 <sup>th</sup> day of the following month.  Quarterly return due by last day of month following close of quarter.	Delaware Division of Revenue P.O. Box 8754 Wilmington, DE 19899-8754 (302)577-8200	The frequency of deposits is based on a “lookback period” which is the prior 12-month period of July 1 – June 30. Employers whose aggregate amount of taxes withheld during the lookback period was more than \$20,000 must make deposits no later than the close of the third working day following the end of the deposit period.  Employers whose aggregate amount of taxes withheld during the lookback period was more than \$3,600 but not more than \$20,000 must make deposits by the 15 <sup>th</sup> day of the following month. Employers whose aggregate amount of taxes withheld during the lookback period was \$3,600 or less must make deposits by the last day of the month following the end of the quarter.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>DELAWARE -</b>  CORPORATION ANNUAL FRANCHISE TAX REPORT & PAYMENT	Secretary of State sends pre-printed forms to the Registered Agent. The pre-printed form must be used- if original is lost or damaged contact National Registered Agents, Inc. (www.nrai.com - Delaware 2000 Annual Franchise Tax Report - Request Duplicate Report)	Must be received by Secretary of State by March 1st.	State of Delaware Division of Corporations 365 West Passaic Street 5th Floor Rochelle Park, NJ 07662 (302) 739-3077 - Reception (302) 739-4225 - Fran.Tax Info  <b>MUST Filed Online at:</b>  <u><a href="http://www.CorporateFile.com">www.CorporateFile.com</a></u> .	Filing Fee for Report \$50.00 - Tax for domestic corporation (except investment cos.) is computed as follows: lower of (1) Where the authorized capital stock does not exceed 5,000 shares, \$75; where the authorized capital stock exceeds 5,000 shares, but is not more than 10,000 shares, \$150; and the further sum of \$75 on each 10,000 shares or part thereof or (2) \$75 where the assumed no-par capital of the corporation does not exceed \$500,000; \$150 where the assumed no-par capital exceeds \$500,000 but is not more than \$1,000,000; and the further sum of \$75 for each \$1,000,000 or part thereof of such additional assumed no-par capital. Add \$250 for each \$1,000,000 or fraction thereof in excess of \$1,000,000 of assumed par value capital (as defined by statute). Effective for tax years beginning January 1, 2009, rate increased to \$350 for each \$1,000,000 or fraction thereof in excess of \$1,000,000 of assumed par value capital (as defined by statute). Minimum Tax - \$75. Maximum Tax - \$165,000 - effective for tax year beginning January 1, 2009 the maximum rate has increased to \$180,000.  \$100 Penalty + 1.5% monthly interest assessed for not filing by due date. Online filing is required. Effective 1/1/2010, penalty increases to \$125 + 1.5% monthly interest assessed for not filing by due date.
<b>DELAWARE -</b>  ANNUAL REPORT OF UNCLAIMED OR ABANDONED PROPERTY AND REMITTANCE	Department of Finance sends to address the company listed on prior years report	Before March 1st except Life Insurance Companies May 1st	Department of Finance Division of Revenue P. O. Box 8931 Wilmington, DE 19899 (302) 577-8220	All property must be paid or delivered to the Department of Finance at the same time the report is filed. A Negative Return is <b>ONLY</b> required for Financial Institutions.
<b>DELAWARE -</b>  QUARTERLY PAYMENT OF CORP. FRANCHISE TAX	Secretary of State sends pre-printed forms to the Registered Agent. The pre-printed form must be used.	June 1st, Sept. 1st, December 1st & Final Payment on March 1st of succeeding calendar year.	Mail: State of Delaware Division of Corporations PO Box 11728 Newark NJ 07101-4728  Deliveries: State of Delaware Division of Corporations 365 West Passaic Street 5th Floor Rochelle Park, NJ 07662 (302) 739-4225	If tax liability is expected to exceed \$5000 for the tax year, tentative returns and taxes should be filed and paid in four installments of 40% June 1, 20% September 1, 20% on December 1, and the balance on March 1.  1.5% monthly interest assessed for not paying by due date.
<b>DELAWARE -</b>  CORPORATION INCOME TAX RETURN & PAYMENT	Division Of Revenue sends forms to address entity provides.	April 1st/1st day of 4th month following close of corporation's fiscal yr.	Delaware Division of Revenue P.O. Box 2044 Wilmington, DE 19899-2044 (302) 577-8205	Tax rate is 8.7%. All corporations required to make estimated tax payments in four installments as follows: 50% by 15 <sup>th</sup> day of 4 <sup>th</sup> month; 20% by 15 <sup>th</sup> day of 6 <sup>th</sup> month; 20% by 15 <sup>th</sup> day of 9 <sup>th</sup> month; 10% by 15 <sup>th</sup> day of 12 <sup>th</sup> month.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>DELAWARE -</b> S CORPORATION INCOME TAX RETURN & PAYMENT	Division Of Revenue sends forms to address entity provides.	April 1 <sup>st</sup> or 1st day of 4th month following close of fiscal year.	Delaware Division of Revenue P.O. Box 2044 Wilmington, DE 19899-2044 (302)577-8205	No state tax imposed on pass-through items. Income attributable to nonresident shareholders taxed at the rate of 6.4%
<b>DELAWARE –</b> PARTNERSHIP INCOME TAX RETURN	Division Of Revenue sends forms to address entity provides.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Delaware Division of Revenue P.O. Box 2044 Wilmington, DE 19899-2044 (302)577-8205	Partnership must file if doing business in state or if the partnership has Delaware resident partners.
<b>DELAWARE -</b> FOREIGN CORPORATION ANNUAL REPORT	Secretary of State sends pre-printed forms to the Registered Agent.	Must be received by Secretary of State by June 30th	Mail: State of Delaware Division of Corporations PO Box 11728 Newark NJ 07101-4728  Deliveries: State of Delaware Division of Corporations 365 West Passaic Street 5th Floor Rochelle Park, NJ 07662 (302) 739-3077 - Reception (302) 739-4225 - Fran.Tax Info	Filing fee - \$125.  \$125 Penalty assessed for not filing by due date.
<b>DELAWARE -</b> ANNUAL LIMITED PARTNERSHIP/ GENERAL PARTNERSHIP/LIMITE D LIABILITY COMPANY TAX	Secretary of State sends pre-printed forms to the Registered Agent.	Must be received by Secretary of State by June 1st.	Mail: State of Delaware Division of Corporations PO Box 11728 Newark NJ 07101-4728  Deliveries: State of Delaware Division of Corporations 365 West Passaic Street 5th Floor Rochelle Park, NJ 07662 (302) 739-3077	Flat Fee - \$250. If payment is received after June 1, but before July 1, the amount due will increase to \$456.75; and, if received after July 1, but before August 1, the amount due will increase to \$463.50; and, if received after August 1, but before September 1, the amount due will increase to \$470.25 - fees set forth after June 1 include a \$200 Penalty + 1.5% monthly interest assessed for not paying by due date.
<b>DISTRICT OF COLUMBIA –</b>  SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.  Annual returns due on the 20th of January of the following year if the tax liability is less than \$50 per month.	D.C. Office of Tax & Revenue P.O. Box 96384 Washington, DC 20090 (202) 727-4829	5.75% district wide

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>DISTRICT OF COLUMBIA –</b>  WITHHOLDING REQUIREMENTS	N/A	Monthly returns due by 20 <sup>th</sup> of the following month.	D.C. Office of Tax & Revenue P.O. Box 96385 Washington, DC 20090 (202) 727-4829	Employers who withhold less than \$1,200 a year are required to make an annual deposit by January 20 <sup>th</sup> of the following year. All other employers must make monthly tax deposits by the 20 <sup>th</sup> day of the following month. Effective June 1, 2003, if an amount due exceeds \$25,000 for a period, return and payment must be submitted electronically.
<b>DISTRICT OF COLUMBIA –</b>  INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 <sup>th</sup>	D.C. Office of Tax & Revenue P.O. Box 96385 Washington, DC 20090 (202) 727-4829	Filing thresholds are \$10 for dividends and interest and \$600 for rents and other income.
<b>DISTRICT OF COLUMBIA -</b> CORPORATION FRANCHISE TAX RETURN & PAYMENT	Department of Finance & Revenue sends forms to Corporation address.	March 15/15th day of 3rd month following close of corporation's fiscal yr.	DC Office of Tax & Revenue P. O. Box 601 Washington, DC 20044-0601 (202) 727-4829	Total Tax Rate: 9.975%, with a minimum tax of \$100, for tax years starting after 12-31-99. This tax consists of a basic 9.5% tax plus a 2.5% surtax plus an additional 2.5% surtax. For tax years starting after December 31, 2003 the tax rate is reduced to 9.975% with no surtaxes. Estimated tax payments required if tax is \$1000 or more. Pay in four equal installments by 15th day of 4th, 6th, 9th, & 12th months.
<b>DISTRICT OF COLUMBIA-</b>  S CORPORATION FRANCHISE TAX RETURN	Department of Finance & Revenue sends forms to Corporation address.	March 15 <sup>th</sup> or 15 <sup>th</sup> day of 3 <sup>rd</sup> month following close of fiscal year.	D.C. Office of Tax & Revenue P.O. Box 601 Washington., D.C. 20044-0601 (202) 727-4829	Total Tax Rate: 9.975%, with a minimum tax of \$100, for tax years starting after 12-31-99. This tax consists of a basic 9.5% tax plus a 2.5% surtax plus an additional 2.5% surtax. For tax years starting after December 31, 2002 the tax rate is reduced to 9% with no surtaxes. For tax years starting after December 31, 2003 the tax rate is reduced to 8.5% with no surtaxes.
<b>DISTRICT OF COLUMBIA-</b>  PARTNERSHIP INCOME TAX RETURN	Department of Finance & Revenue sends forms to entity address.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	D.C. Office of Tax & Revenue P.O. Box 610 Washington., D.C. 20044-0610 (202) 727-4829	Partnership must file a return if gross receipts are \$12,000 or less and doing business in District of Columbia.
<b>DISTRICT OF COLUMBIA-</b>  UNINCORPORATED BUSINESS FRANCHISE TAX RETURN (UBT)	Department of Finance & Revenue sends forms to entity address.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Office of Tax & Revenue Ben Franklin Station P.O. Box 610 Washington, D.C. 20044-0610 (202)727-6130	Partnership must file a return if gross receipts are more than \$12,000 and doing business in District of Columbia.  Total Tax Rate: 9.7375%, with a minimum tax of \$100, for tax years starting after 12-31-99. This tax consists of a basic 9.5% tax plus a 2.5% surtax. (Before 1-1-2000, the rate was 9.975%, consisting of a basic 9.5% tax plus a 2.5% surtax and an additional 2.5% surtax.) Estimated tax by 15th of 4th month of tax year, if tax exceeds \$1000. Pay in equal quarters (15th of 4th, 6th, 9th, and 12th months). If requirements met later file by 15th of 6th, 9th, and 12th months; prorate payments over remaining quarters.
<b>DISTRICT OF COLUMBIA -</b> TWO YEAR CORPORATE REPORT	Dept. Of Consumer & Regulatory Affairs sends forms to the Registered Agent.	Must be postmarked by on April 15th every two yrs. after the year within which the filing of the initial return occurred.	Dept. Of Consumer and Regulatory Affairs P. O. Box 92300 Washington, DC 20090 (202) 442-4400	Filing Fee - \$250. Effective July 12, 2010 the filing fee was increased to \$275.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>DISTRICT OF COLUMBIA -ANNUAL BALLPARK FEE</b>	Must be filed electronically with the DC Office of Tax and Revenue.	On or before June 15th	Government of the District of Columbia Office of the Chief Financial Officer Office of Tax and Revenue 941 North Capitol Street, N.E. Washington, DC 20002 (202) 727-4829	Applies to entities with District gross receipts of \$5,000,000 or more during the preceding tax year (whether fiscal or calendar) for the year beginning October 1, 2004 through October 1, 2038 - Rate: \$5,000,000 - \$8,000,000 - \$5,500;or, \$8,000,001 - \$12,000,000 - \$10,800; or, \$12,000,001 - \$16,000,000 - \$14,000;or, over \$16,000,000 - \$16,500.
<b>DISTRICT OF COLUMBIA - LIMITED LIABILITY COMPANY TWO YEAR REPORT</b>	Dept. Of Consumer & Regulatory Affairs sends forms to the Registered Agent.	Must be postmarked by on June 15th every two yrs. after the year within which the filing of the initial return occurred.	Dept. Of Consumer and Regulatory Affairs P. O. Box 92300 Washington, DC 20090 (202) 442-4400	Filing Fee - \$150. Effective July 12, 2010 the filing fee was increased to \$165.
<b>DISTRICT OF COLUMBIA- REPORT OF UNCLAIMED PROPERTY VERIFICATION AND CHECKLIST</b>	Unclaimed Property Unit sends to address the company listed on prior years report	Before November 1st	DC Office of Finance and Treasury Unclaimed Property Unit 810 1 <sup>st</sup> Street, NE, Rm. 401 Washington DC 20002 (202) 442-8181	Except for property held in a safe deposit box or other safekeeping depository, upon filing a report, property presumed abandoned shall pay, deliver, or cause to be paid or delivered to the Unclaimed Property Unit the property described in the report as unclaimed, but if the property is an automatically renewable deposit, and a penalty or forfeiture in the payment of interest would result, the time for compliance is extended until a penalty or forfeiture would no longer result. Tangible property held in a safe deposit box or other safekeeping depository shall not be delivered to the Unclaimed Property Unit until 120 days after filing the report. A Negative Return is required to be filed.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>FLORIDA -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	<p>Dealers are required to file a return and remit the tax on or before the 20th day of the month following the authorized reporting period.</p> <p>Beginning January 1, 2005 dealers that collected in excess of \$1,000 during the period of July 1, 2003 - June 30, 2004 will be required to remit payment and file a return on a monthly basis by the 20th day of the following month. Prior to 2005 dealers who remitted between \$1,000 and \$12,000 were required to file quarterly reports with monthly payments.</p> <p>Dealers who remit at least \$500 but less than \$1,000 in the preceding four calendar quarters file quarterly reports and payments.</p> <p>Dealers who remitted at least \$100 but less than \$500 in the preceding four calendar quarters file semiannual reports and payments.</p> <p>Dealers who remit \$100 or less in the preceding four calendar quarters file annual reports and payments.</p>	Florida Department of Revenue 5050 W. Tennessee Street Tallahassee, FL 32399-0125 (850) 488-6800	6% statewide
<b>FLORIDA -</b> CORPORATION UNIFORM BUSINESS REPORT	Annual Report must file on line at:  <a href="https://efile.sunbiz.org/ubr001.html">https://efile.sunbiz.org/ubr001.html</a>	January 1st - Delinquent on May 1	Uniform Business Report Division of Corporations P.O. Box 8800 Tallahassee, FL 32314 (850) 488-9000	Filing Fee -\$150 (if filed after May 1, 2000, penalty of \$400)  Non Profit Filing Fee - \$61.25

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>FLORIDA -</b> CORPORATION INCOME/FRANCHISE & EMERGENCY EXCISE TAX RETURN & PAYMENTS	Department of Revenue mails forms to the corporation's address.	April 1st/1st day of 4th month following close of corporation's fiscal yr	Florida Department of Revenue 5050 W. Tennessee Street Tallahassee, FL 32399-0135 (850) 488-6800	Tax rate is 5.5%. Alternative minimum tax imposed at rate of 3.3% based on Federal AMT income. Estimated tax payments required if tax is \$2500 or more. Pay in four equal installments by 1st day of 5th, 7th & 10th months and 1st day of following year. Effective January 1, 2009 the due dates will be one day earlier - the last day of the 4th, 6th & 9th months of the year and last day of the tax year.  Emergency Excise Tax rate is 2.2%  Taxpayers whose total Corporate Income Tax paid reached \$30,000 for period of 7/1/02 - 6/30/03 will be required to participate in Florida's eServices program.
<b>FLORIDA-</b> S CORPORATION INCOME/FRANCHISE TAX RETURN & PAYMENTS	Department of Revenue mails forms to the corporation's address.	April 1 <sup>st</sup> or 1st day of 4th month following close of fiscal yr.	Florida Department of Revenue 5050 W. Tennessee Street Tallahassee, FL 32399-0135 (850) 488-6800	No state tax imposed on pass-through items. After first year, no subsequent tax returns required if Federal S election continues, except for tax years that an S Corporation is subject to Federal tax.
<b>FLORIDA-</b> PARTNERSHIP INCOME TAX RETURN	Department of Revenue mails forms to the entity's address.	May 1 <sup>st</sup> or 1 <sup>st</sup> day of 5 <sup>th</sup> month following close of fiscal year.	Florida Department of Revenue 5050 W. Tennessee Street Tallahassee, FL 32399-0100 (850)488-6800	Partnership must file a return if doing business in state and having any partner subject to the Florida Corporate Income Tax Code.
<b>FLORIDA -</b> LIMITED LIABILITY UNIFORM BUSINESS REPORT	Annual Report must file on line at: <a href="https://efile.sunbiz.org/ubr001.html">https://efile.sunbiz.org/ubr001.html</a>	January 1st - Delinquent on May 1st	Division of Corporations Registration Section P.O. Box 6327 Tallahassee, FL 32314 (850) 487-6051	Filing Fee \$138.75 (includes surcharge)
<b>FLORIDA -</b> LIMITED PARTNERSHIP UNIFORM BUSINESS REPORT	Annual Report must file on line at: <a href="https://efile.sunbiz.org/ubr001.html">https://efile.sunbiz.org/ubr001.html</a>	January 1st - Delinquent on May 1st	Division of Corporations Registration Section P.O. Box 6327 Tallahassee, FL 32314 (850) 487-6051	Filing Fee - \$411.25 plus supplemental fee of \$88.75 - total fee due \$500.
<b>FLORIDA -</b> ANNUAL REPORT OF PROPERTY PRESUMED ABANDONED AND REMITTANCE	State Controller mails forms to "mailing address" of company.	Before May 1st	Florida Department of Financial Services Bureau of Unclaimed Property P.O. Box 6350 Tallahassee, FL 32314-6350 (850) 413-5522	All property must be paid or delivered to the Controller at the same time the report is filed. A Negative Report is required to be filed.
<b>FLORIDA -</b> INTANGIBLE PERSONAL PROPERTY TAX RETURN	Department of Revenue mails forms to the company's address.	Due June 30th	Florida Department of Revenue 5050 W. Tennessee Street Tallahassee, FL 32399-0140 (850) 488-6800	Annual intangible tax return must be filed and tax paid by every corporation authorized to do business in Fla., who on January 1 owns, controls, or manages intangible personal property which has taxable situs in Florida. Rate is 1.5 mills per \$1.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>GEORGIA – SALES AND USE TAX</b>	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.  Quarterly returns due by the 20th of the month following the close of the quarter if the average tax liability for six consecutive months is less than \$200.  Annual returns due on the 20th of January of the following year if the average tax liability for six consecutive months is less than \$50. <b>GEORGIA</b>	Department of Revenue Sales & Use Tax Division P.O. Box 105296 Atlanta, GA 30348-5296 (404) 417-4490	4% statewide
<b>GEORGIA – WITHHOLDING REQUIREMENTS</b>	N/A	Monthly return due by the 15 <sup>th</sup> of the following month.  Quarterly return due by last day of month following close of quarter.	Georgia Department of Revenue P.O. Box 105678 Atlanta, GA 30348-5678 (404) 417-3210	Employers who withhold more than \$200 per month are required to make tax deposits by the 15th day of the following month. Employers who withhold \$200 or less per month, but more than \$800 per year are required to make tax deposits by the last day of the month following the end of the quarter. Employers who withhold \$800 or less per year are required to make an annual tax deposit by January 31st of the following year.  For all calendar quarters beginning April 1, 2004, a lookback period of the 12-month period ending June 30 of the immediately preceding year is the basis for determining whether an employer is classified as a semi-weekly payer (withholding >\$50,000 in the lookback period) v. a monthly payer (withholding of \$50,000 or less in the lookback period).  A semi-weekly payer with a pay period occurring on Weds., Thurs. or Fri. must remit taxes by the following Wednesday. For payrolls occurring on Sat., Sun., Mon. or Tues. the taxes must be remitted by the following Friday. The remittance requirements for monthly payers are unchanged. The thresholds and deposit requirements for quarterly and annual payers are also unchanged.
<b>GEORGIA - ANNUAL REGISTRATION</b>	Forms are mailed to the principal office address of the Corporation. Contact the Corporation Division if preprinted form is not received.	Between January 1st & April 1st.	Secretary of State Business Services & Regulation, Corporation Div. Suite 315 West Tower, 2 Martin Luther King Jr. Dr., S.E. Atlanta, GA 30334-1530 (404) 656-2817	Filing Fee - \$30

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>GEORGIA -</b>  LIMITED LIABILITY COMPANY ANNUAL REGISTRATION	Forms are mailed to the principal office address of the Corporation. Contact the Corporation Division if preprinted form is not received.	Between January 1st & April 1st.	Secretary of State Business Services & Regulation, Corporation Div. Suite 315 West Tower, 2 Martin Luther King Jr. Dr., S.E. Atlanta, GA 30334-1530 (404) 656-2817	Filing Fee - \$30
<b>GEORGIA -</b>  LIMITED PARTNERSHIP ANNUAL REGISTRATION	Forms are mailed to the principal office address of the Corporation. Contact the Corporation Division if preprinted form is not received.	Between January 1st & April 1st.	Secretary of State Business Services & Regulation, Corporation Div. Suite 315 West Tower, 2 Martin Luther King Jr. Dr., S.E. Atlanta, GA 30334-1530 (404) 656-2817	Filing Fee - \$30
<b>GEORGIA -</b>  CORPORATION INCOME TAX RETURN, & NET WORTH TAX RETURN & PAYMENT	Forms are mailed to the corporation's address on record.	March 15th/15th day of the 3rd month following the close of the corporation's fiscal yr.	Georgia Income Tax Division P.O. Box 740397 Atlanta, GA 30374-0397 (404) 656-4165	Tax on income is 6%. Estimated tax payments required if income is \$25,000 or more. Pay in four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.  Net Worth Tax based on net worth, including issued capital stock, paid-in surplus and earned surplus; and in the case of foreign corporations, upon the proportionate amount of outstanding capital stock and surplus employed in Georgia (Corporations incorporated or qualified after 6-30 or filing return for period under 6 months must pay 50% of entire year tax) - rate: not over \$10,000, \$10; \$10,001-\$25,000, \$20; \$25,001-\$40,000, \$40; \$40,001-\$60,000, \$60; \$60,001-\$80,000, \$75; \$80,001-\$100,000, \$100; \$100,001-\$150,000, \$125; \$150,001-\$200,000, \$150; \$200,001-\$300,000, \$200; \$300,001-\$500,000, \$250; \$500,001-\$750,000, \$300; \$750,001-\$1,000,000, \$500; \$1,000,001-\$2,000,000, \$750; \$2,000,001-\$4,000,000, \$1,000; \$4,000,001-\$6,000,000, \$1,250; \$6,000,001-\$8,000,000, \$1,500; \$8,000,001-\$10,000,000, \$1,750; \$10,000,001-\$12,000,000, \$2,000; \$12,000,001-\$14,000,000, \$2,500; \$14,000,001-\$16,000,000, \$3,000; \$16,000,001-\$18,000,000, \$3,500; \$18,000,001-\$20,000,000, \$4,000; \$20,000,001-22,000,000, \$4,500; over \$22,000,000, \$5,000.
<b>GEORGIA -</b>  S CORPORATION INCOME TAX RETURN, & NET WORTH TAX RETURN & PAYMENT	Forms are mailed to the corporation's address on record.	March 15 <sup>th</sup> or 15th day of 3rd month following close of the fiscal year.	Georgia Income Tax Division P.O. Box 740397 Atlanta, Georgia 30374-0397 (404)656-4165	No state tax imposed on pass-through items.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>GEORGIA –</b> PARTNERSHIP INCOME TAX RETURN	Forms are mailed to the entity's address on record.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Georgia Income Tax Division Department Revenue P.O. Box 740315 Atlanta, Georgia 30374-0315 (404)656-4293	Partnership must file a return if doing business in state or if the partnership has Georgia resident partners.
<b>GEORGIA -</b> HOLDER REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Claim forms will be mailed to the company address to the attention of an officer or other designated employee by the Department of Revenue	Before November 1st except tLife Insurance Companies May 1st	Georgia Department of Revenue Property Tax Division Unclaimed Property Section 4245 International Parkway, SuiteA Hapeville, GA 30354-3918 (404)656-4244	All property must be paid or delivered to the Unclaimed Property Section at the same time the report is filed. A Negative Report is required to be filed.
<b>HAWAII -</b> EXCISE AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the last day of the following month. For all reporting periods ending after December 31, 2009, the due date is changed to the 20th day of the calendar month following the end of the reporting period.  Quarterly returns due by the last day of the month following the close of the quarter where tax liability for a calendar year will not exceed \$2,000. This threshold has been increased to \$4,000 for taxes accruing on or after October 1, 2001.  Semiannual returns due by the last day of each six month period where tax liability will not exceed \$1,000. This threshold has been increased to \$2,000 for taxes accruing on or after October 1, 2001.	Oahu District Office P.O. Box 1425 Honolulu, HI 96806-1425	4% statewide

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>HAWAII –</b>  WITHHOLDING REQUIREMENTS	N/A	Monthly return due by the 10 <sup>th</sup> or 15 <sup>th</sup> day of the following month (see rates)  Quarterly return due by the 15 <sup>th</sup> day of the calendar month following each quarter.	Oahu District Office P.O. Box 3827 Honolulu, HI 96812-3827 (808)587-4242	Employers withholding less than \$5,000 per year are required to make quarterly tax deposits by the 15 <sup>th</sup> day of the calendar month following each quarter. All other employers are required to make monthly tax deposits by the 15 <sup>th</sup> day of the following month unless the total liability exceeds \$100,000 in which case monthly tax deposits are required by the 10 <sup>th</sup> day of the following month.  For payroll periods beginning after December 30, 2004 employers are subject to the Federal rules for semiweekly remittances where the liability exceeds \$40,000 annually.  For wages paid on or after January 1, 2010, employers who are subject to the IRS semi-weekly deposit schedule must remit Hawaii income tax under the same schedule required for Federal purposes.
<b>HAWAII –</b>  INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 <sup>th</sup>	Oahu District Office P.O. Box 3559 Honolulu, HI 96811-3559	Filing thresholds are \$10 for dividends and interest and \$600 for rents and other income.
<b>HAWAII -</b>  ANNUAL DOMESTIC CORPORATION REPORT	The Dept. of Commerce & Consumer Affairs sends forms to the Corporation's mailing address.	Last day of the Calendar Quarter in which the anniversary date of incorporation falls.	Department of Commerce & Consumer Affairs Business Registration Division P.O. Box 113600 Honolulu, HI 96811 (808) 586-2727	Filing Fee - \$25. Failure to file, will subject the corporation to a maximum penalty of \$100 for every 30 days the delinquency continues. The report should reflect the affairs of the corporation as of the first day of the calendar quarter in which the filing is due.
<b>HAWAII -</b>  ANNUAL FOREIGN CORPORATION REPORT	The Dept. of Commerce & Consumer Affairs sends forms to the Corporation's mailing address.	Last day of the Calendar Quarter in which the anniversary date of qualification falls.	Department of Commerce & Consumer Affairs Business Registration Division P.O. Box 113600 Honolulu, HI 96811 (808) 586-2727	Filing Fee - \$25. Failure to file, will subject the corporation to a maximum penalty of \$100 for every 30 days the delinquency continues. The report should reflect the affairs of the corporation as of the first day of the calendar quarter in which the filing is due.
<b>HAWAII -</b>  LIMITED PARTNERSHIP ANNUAL STATEMENT	The Dept. of Commerce & Consumer Affairs sends forms to the entity's mailing address.	Last day of the Calendar Quarter in which the anniversary date of formation/ registration falls.	Department of Commerce & Consumer Affairs Business Registration Division P.O. Box 113600 Honolulu, HI 96811 (808) 586-2727	Filing Fee - \$10.
<b>HAWAII -</b>  LIMITED LIABILITY COMPANY ANNUAL STATEMENT	The Dept. of Commerce & Consumer Affairs sends forms to the entity's mailing address.	Last day of the Calendar Quarter in which the anniversary date of formation/ registration falls.	Department of Commerce & Consumer Affairs Business Registration Division P.O. Box 113600 Honolulu, HI 96811 (808) 586-2727	Filing Fee - \$25.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>HAWAII -</b> CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX	Forms are mailed to the Corporation's mailing address.	April 20th/20th day of 4th month following close of corporation's fiscal yr.	Department of Taxation Hawaii State Tax Collector P. O. Box 3559 Honolulu, HI 96811-3559 (808) 222-3229	Tax rates are 4.4% on 1st \$25,000 of taxable income; 5.4% on next \$75,000; 6.4% over \$100,000 + 4% on capital gains. Estimated tax payments required for all corporations. Pay in four equal installments by 20 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> & 9 <sup>th</sup> months and by 20 <sup>th</sup> day of month following close of year.
<b>HAWAII -</b> S CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX	Forms are mailed to the Corporation's mailing address.	April 20 <sup>th</sup> or 20th day of 4th month following close of fiscal year.	Department of Taxation Hawaii State Tax Collector P. O. Box 3559 Honolulu, HI 96811-3559 (808)222-3229	No state tax imposed on pass-through items.
<b>HAWAII -</b> PARTNERSHIP INCOME TAX RETURN	Forms are mailed to the Corporation's mailing address.	April 20 <sup>th</sup> or 20th day of 4th month following close of fiscal year.	Department of Taxation P. O. Box 3559 Honolulu, HI 96811-3559 (808)222-3229	Partnership must file a return if doing business in state or if the partnership has Hawaii resident partners.
<b>HAWAII -</b> ANNUAL REPORT OF PROPERTY PRESUMED ABANDONED AND REMITTANCE	Unclaimed Property Unit sends to address the company listed on prior years report	File report before November 1st and Remit by April 20th	State of Hawaii Department of Budget & Finance Unclaimed Property Branch P. O. Box 150 Honolulu, HI 96810-0150 808) 974-4000	The State annually advertises property valued at \$100 and over by March 1. Owners have until April 20 to claim their property directly from the holders. All property not claimed by April 20 is remitted to the State. A Negative Return is not required to be filed.
<b>IDAHO -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.	Idaho State Tax Commission P.O. Box 36 Boise, ID 83722-0410 (208) 334-7660	5% statewide through April 30, 2003 increased to 6% from May 1, 2003 - June 30, 2005, scheduled decrease back to 5% on July 1, 2005
<b>IDAHO -</b> WITHHOLDING REQUIREMENTS	N/A	Quarterly return due by last day of month following close of quarter.	Idaho State Tax Commission P.O. Box 36 Boise, ID 83722-0410 (208) 334-7660	Employers withholding \$60,000 or more per annum or an average of \$5,000 per month for the preceding 12-month period must make tax deposits no later than 5 days after the end of the "split-monthly" withholding period (from the 16 <sup>th</sup> day of the month through the 15 <sup>th</sup> day of the following month). Employers withholding more than \$500 but less than \$5,000 per month must make tax deposits by the 20 <sup>th</sup> of the following month. Employers withholding less than \$500 per quarter may request permission to make their tax deposits by the end of the month following the quarter.
<b>IDAHO -</b> INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 <sup>th</sup>	Idaho State Tax Commission P.O. Box 36 Boise, ID 83722-0410 (208) 334-7660	Filing thresholds are \$10 for dividends and interest and \$600 for rents and other income.
<b>IDAHO -</b> CORPORATION INCOME TAX RETURN & PAYMENT	The State Tax Commission mails forms to the corporation.	April 15th/15th day of 4th month following close of the corporation's fiscal year	Idaho State Tax Commission P.O. Box 56 Boise, ID 83756-0056 (208) 334-7660	Tax rate is 7.6% - minimum tax is \$20. A \$10 permanent building fund tax must be paid when filing return. Estimated tax payments required if tax is \$500 or more. Pay in four equal installments on 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>IDAHO -</b> S CORPORATION INCOME TAX RETURN & PAYMENT	The State Tax Commission mails forms to the corporation.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Corporation Tax Idaho State Tax Commission P.O. Box 56 Boise, ID 83756-0056 (208)334-7660	Rate of 7.6% of the net income allocated to Idaho - minimum tax is \$20. Additional \$10 tax must be paid when filing return.
<b>IDAHO -</b> PARTNERSHIP INCOME TAX RETURN	The State Tax Commission mails forms to the entity.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Idaho State Tax Commission P.O. Box 56 Boise, Idaho 83756-0056 (208)334-7660	Partnership must file a return if doing business in state or of the partnership has Idaho resident partners.
<b>IDAHO -</b> ANNUAL REPORT	Secretary of State sends forms to the mailing address specified by the corporation or can be efiled.	During the anniversary month of incorporation /qualification	Secretary of State Room 203, Statehouse Boise, ID 83720 (208) 334-2300	No Fee
<b>IDAHO -</b> ANNUAL REPORT OF LIMITED LIABILITY COMPANY	Secretary of State sends forms to the mailing address specified by the corporation or can be efiled.	During the anniversary month of organization /registration	Secretary of State Room 203, Statehouse Boise, ID 83720 (208) 334-2300	No Fee
<b>IDAHO -</b> ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Unclaimed Property Unit sends to address the company listed on prior years report	Before November 1st	Unclaimed Property Department Idaho State Tax Commission 800 Park Blvd. Plaza IV P.O. Box 70012 Boise, ID 83707-0112 (208) 334-7623	All property must be paid or delivered to the Unclaimed Property Department at the same time the report is filed. A Negative Return is required to be filed.
<b>ILLINOIS -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.  Quarter-monthly payments must be made by the 7th, 15th, 22nd and the last day of the month if the taxpayer's average monthly liability was \$20,000 or more during the preceding four complete quarters.	Illinois Department of Revenue Retailers' Occupation Tax Springfield, IL 62796-0001 (217) 782-3336	6.25% statewide + local tax

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>ILLINOIS -</b>  WITHHOLDING REQUIREMENTS	N/A	Quarterly return due by last day of month following close of quarter.	Illinois Department of Revenue P.O. Box 19024 Springfield, IL 62794-9024 (217)782-3336	Employers withholding more than \$1,000 in a quarter-monthly period (quarter-monthly periods end of the 7th, 15th, 22nd, and last day of each month) must make tax deposits within three banking days after the end of a quarter-monthly period. Employers withholding more than \$500 but less than \$1,000 in any month must make tax deposits by the fifteenth day of the following month for the first and second months of the quarter and by the last day of the following month for the third month of the quarter. Employers withholding less than \$500 in a month must remit the payment with their quarterly return.  For withholding tax returns and payments on or after January 1, 2008, the following rules apply. For each calendar year, each employer who withheld more than \$12,000 during the one-year period ending on June 30 of the immediately preceding calendar year, must make payment on or before each Friday for taxes withheld on the immediately preceding Saturday, Sunday, Monday, or Tuesday; or on or before each Wednesday for taxes withheld on the immediately preceding Wednesday, Thursday or Friday.  Employers other than those described above must make payments on or before the 15th day of the following month.
<b>ILLINOIS -</b>  CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX	Dept. of Revenue sends forms to the corporation.	March 15th/15th day of 3rd month following close of corporation's fiscal yr	Illinois Department of Revenue P.O. Box 19008 Springfield, IL 62794-9008 (217) 782-3336	Tax rate is 4.8%, + 2.5% replacement tax. Estimated tax payments required if tax is \$400 or more. Pay four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.
<b>ILLINOIS -</b>  S CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX	Dept. of Revenue sends forms to the corporation.	March 15 <sup>th</sup> or 15th day of 3rd month following close of fiscal year.	Illinois Department of Revenue P.O. Box 19032 Springfield, IL 62794-9032 (217)782-3336	Tax at the rate of 1.5%.
<b>ILLINOIS -</b>  PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to the entity.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Illinois Department of Revenue P.O. Box 19031 Springfield, IL 62794-9031 (217)732-8866	Partnership must file a return if doing business in state. Tax at the rate of 1.5%

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>ILLINOIS -</b> ANNUAL REPORT & FRANCHISE TAX	Secretary of State sends forms to the Registered Agent.	Before 1st day of Anniversary Month	Department of Business Services 501 S. 2nd Street Springfield, IL 62756 - 5510 (217) 782-7808	Filing Fee - \$75 (Business Corporation) and \$5 (Not For Profit Corporation).  Franchise Tax - filing month. The Annual Franchise Tax is computed at the rate of 1/10 of 1% (.10 of 1%) for the 12 month period commencing the first day of the anniversary month of the corporation on the proportion of its paid-in capital as of the last day of the third month preceding the anniversary month represented by the ratio of Illinois property and business to total property and business everywhere - minimum tax is \$25.00 and maximum tax is \$2,000,000.  In addition, if the Annual Franchise Tax is not paid by the time prescribed, there is added a penalty of 2% for each month or part of a month that it is delinquent commencing with the first day of the anniversary month, or a penalty of \$1.00. Failure or refusal to file the Not For Profit Annual Report will result in a penalty of \$3.00.
<b>ILLINOIS -</b> CUMULATIVE REPORT OF CHANGES IN ISSUED SHARES & PAID-IN-CAPITAL	Secretary of State sends forms to the Registered Agent.	Once a Year - Filed with the Annual Franchise Tax Report	Department of Business Services 501 S. 2nd Street Springfield, IL 62756 (217) 782-6961	Additional Franchise Tax will be assessed based on increases or decreases in Paid in Capital allocated to Illinois for taxable period.
<b>ILLINOIS -</b> LIMITED PARTNERSHIP ANNUAL REPORT	Secretary of State sends forms to the Registered Agent.	Before 1st day of Anniversary Month	Dept. Of Business Services Limited Partnership Division 501 S. 2nd Street Springfield, IL 62756 - 5510 (217) 785-8960	Filing Fee - \$100
<b>ILLINOIS -</b> LIMITED LIABILITY COMPANY ANNUAL REPORT	Secretary of State sends forms to the Registered Agent.	Within 60 days preceding the 1st day of Anniversary Month	Department of Business Services Liability Limitation Division Limited Liability Company Section Room 351, Howlett Building Springfield, IL 62756 (217) 782-7808	Filing Fee - \$250 - Failure or refusal to file the Annual Report with in 60 days after the due date will result in a penalty of \$300 and eventual revocation.
<b>ILLINOIS -</b> ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Treasurer's Office sends pre-printed report to address the company listed on prior years report.	Before November 1st	Illinois State Treasurer's Office Unclaimed Property Division P. O. Box 19496 Springfield, IL 62794-9496 (217) 524-0023	All property must be paid or delivered to the Unclaimed Property Division at the same time the report is filed. A Negative Report is required to be filed.

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>INDIANA - SALES AND USE TAX</b>	Department sends to address the company listed on prior report	Generally due monthly by the 20th day of the following month. Effective January 1, 2002 taxpayers can report and pay tax on a quarterly basis provided the average monthly tax liability in the previous calendar year did not exceed \$75.	Indiana Department of Revenue P.O. Box 7218 Indianapolis, IN 46207-7218 (317) 232-4952	5% statewide, will increase to 6% effective December 1, 2002, increased to 7% effective April 1, 2008
<b>INDIANA- WITHHOLDING REQUIREMENTS</b>	N/A	Withholding tax returns due at the same time as tax deposits based on average monthly amount withheld for the immediately preceding year.	Indiana Department of Revenue P.O. Box 6197 Indianapolis, IN 46206-6197 (317)233-4016	Employers with an average monthly amount withheld for the immediately preceding year exceeding \$1,000 must make monthly tax deposits by the 20 <sup>th</sup> day of the following month. Employers with an average monthly amount withheld for the immediately preceding year of \$1,000 or less must make monthly tax deposits by the 30 <sup>th</sup> day of the following month. Employers with an average monthly amount withheld for the immediately preceding year of \$75 or less must make quarterly tax deposits by the last day of the month following the close of the quarter.
<b>INDIANA- DOMESTIC BIENNIEL REPORT</b>	Secretary of State sends forms to the mailing address specified by the corporation or if non specified then the registered agent.	By the end of the anniversary month of incorporation - if odd year then file in odd years and if even year then file in even year	Secretary of State Corporations Division P. O. Box 7097 Indianapolis, IN 46207 (317) 232-6576	Filing Fee - \$30 or \$22.44 if filed online at <a href="https://secure.in.gov/sos/bus_service/online_corps/corp_report/default.asp">https://secure.in.gov/sos/bus_service/online_corps/corp_report/default.asp</a>
<b>INDIANA - FOREIGN BIENNIEL REPORT</b>	Secretary of State sends forms to the mailing address specified by the corporation or if non specified then the registered agent.	By the end of the anniversary month of authorization - if odd year then file in odd years and if even year then file in even year	Secretary of State Corporations Division P. O. Box 7097 Indianapolis, IN 46207 (317) 232-6576	Filing Fee -\$30 or \$22.44 if filed online at <a href="https://secure.in.gov/sos/bus_service/online_corps/corp_report/default.asp">https://secure.in.gov/sos/bus_service/online_corps/corp_report/default.asp</a>
<b>INDIANA- LIMITED LIABILITY COMPANY BIENNIAL REPORT</b>	Secretary of State sends forms to the mailing address specified by the corporation or if non specified then the registered agent.	By the end of the anniversary month of Formation/registration - if odd year then file in odd years and if even year then file in even year	Secretary of State Corporations Division P. O. Box 7097 Indianapolis, IN 46207 (317) 232-6576	Filing Fee - \$30
<b>INDIANA - CORPORATION INCOME TAX RETURN &amp; TAX</b>	Dept. of Revenue mails forms to the corporation.	April 15th/15th day of 4th month following close of corporation's fiscal yr.	Indiana Department of Revenue 100 North Senate Ave. Indianapolis, IN 46204-2253 (317) 232-2189	Tax rate is 3.4% + supplemental net income tax of 4.5%. Estimated tax payments required if tax is \$1,000 or greater. Pay in four equal installments by 20th day of 4th, 6th, 9th & 12th months.  Effective January 1, 2003 the supplemental income tax is repealed and the regular tax rate increases from 3.4% to 8.5%..
<b>INDIANA - S CORPORATION INCOME TAX RETURN &amp; TAX</b>	Dept. of Revenue mails forms to the corporation.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Indiana Department of Revenue 100 North Senate Ave. Indianapolis, IN 46204-2253 (317) 615-2662	No state tax imposed on pass-through items.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>INDIANA -</b> PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue mails forms to the entity.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Indiana Department of Revenue 100 North Senate Ave. Indianapolis, IN 46204-2253 (317) 615-2662	Partnership must file a return if doing business in state.
<b>INDIANA -</b> ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Attorney General's Office sends report to address the company listed on prior years report	Before November 1st except Life Insurance Companies May 1st	Indiana Attorney General's Office Division of Unclaimed Property 35 South Park Blvd. Greenwood, IN 46143 (317) 232-6348	Abandoned Property shall be pad or delivered to the attorney general the property described in the report as unclaimed. In the case of an automatically renewable deposit, if at the time of delivery , a penalty or forfeiture in the payment of interest would result from the delivery of the property, the time for delivery is extended until the earliest date upon which a penalty or forfeiture would not result. Tangible property held in a safe deposit box or other safekeeping depository may not be delivered to the attorney general until one hundred twenty (120) days after the date the report describing the property under section 26 of this chapter is filed. A Negative Report is required to be filed.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<p><b>IOWA -</b> SALES AND USE TAX</p>	<p>Department sends to address the company listed on prior report</p>	<p>Semi-monthly returns (twice monthly EFT remittances) required for remittances of more than \$8,000/month. Effective January 1, 2003 threshold lowered to \$5,000/month.</p> <p>Monthly returns required for remittances of more than \$50 up to \$8,000/month. Effective January 1, 2003 threshold decreased to more than \$6,000 but less than \$60,000 per year.</p> <p>Quarterly returns due by the last day of the month following the close of the quarter for taxpayers remitting less than \$50/month. Effective January 1, 2003 threshold changes to remittances of more than \$120 but less than \$6,000 per year.</p> <p>Annual returns due by the last day of January of the following year if the tax liability for a 12-month period does not exceed \$120.</p>	<p>Iowa Department of Revenue P.O. Box 10412 Des Moines, IA 50306-0412 (515) 281-3114</p>	<p>5% statewide + local tax. Effective July 1, 2008 state tax rate increased to 6% and local taxes repealed.</p>

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>IOWA -</b>  WITHHOLDING REQUIREMENTS	N/A	See Tax Rate/Fees	Iowa Dept. of Revenue P.O. Box 10411 Des Moines, IA 50306-0411 (515)281-3114	Employers who withhold more than \$16,000 in a month (\$10,000/month effective January 1, 2003) must deposit the amount withheld on a semi-monthly basis; the amount withheld for the 1st through the 15th of the month is due by the 25th day of the same month and the amount withheld for the 16th through the end of the month is due by the 10th day of the following month.  Employers who withhold more than \$50 but less than \$16,000 in a month (\$500 - \$10,000/month effective January 1, 2003) must make tax deposits by the fifteenth day of the following month.  Employers withholding \$50 or less per month (less than \$6,000/year effective January 1, 2003) are required to make tax deposits by the last day of the month following the close of the quarter.  Effective January 1, 2005 monthly deposits are required if withholding exceeds \$500 in a month but not more \$5,000 in a semimonthly period and semimonthly deposits are required if withholding exceeds \$5,000 in a semimonthly period.
<b>IOWA -</b>  CORPORATE AND LIMITED LIABILITY COMPANY BIENNIAL REPORT	The Secretary of State sends notification of Biennial Report to the Registered Agent at the Registered Office.	Electronically filed or received by April 1st in even numbered years.	Secretary of State Annual Report Section 321 E. 12th Street Des Moines, IA 50319-0130 (515) 281-5204	Filing Fee - \$30.00, if electronically filed or \$45.00, if paper copy is filed
<b>IOWA -</b>  LIMITED PARTNERSHIP BIENNIAL REPORT	The Secretary of State sends notification of Biennial Report to the Registered Agent at the Registered Office.	Electronically filed or Postmarked by March 31st in odd numbered years.	Secretary of State Annual Report Section 321 E. 12th Street Des Moines, IA 50319-0130 (515) 281-5204	Filing Fee - \$30.00, if electronically filed or \$45.00, if paper copy is filed
<b>IOWA -</b>  CORPORATION INCOME TAX RETURN & PAYMENT	Dept. of Revenue mails forms to the corporation.	April 30th/last day of the 4th month following close of fiscal yr.	Corporate Tax Return Processing Iowa Department of Revenue P.O. Box 10468 Des Moines, IA 50306-0468 (515) 281-3114	Tax rates are: 6% on 1st \$25,000; 8% on next \$75,000; 10% on next \$150,000; and 12% over \$250,000. Alternative minimum tax imposed at rate of 7.2% based on Federal AMT income. Estimated tax payments required if tax is \$1000 or more. Pay in four equal installments by the last day of the 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.
<b>IOWA -</b>  S CORPORATION INCOME TAX RETURN & PAYMENT	Dept. of Revenue mails forms to the corporation.	April 30 <sup>th</sup> or last day of 4th month following close of fiscal year.	Corporate Tax Return Processing Iowa Department of Revenue P.O. Box 10468 Des Moines, IA 50306-0468 (515)281-3114	No tax imposed on pass-through items.

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>IOWA -</b> PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue mails forms to the entity.	April 30 <sup>th</sup> or last day of 4th month following close of fiscal year.	Income Tax Return Processing Iowa Department of Revenue Hoover State Office Building Des Moines, Iowa 50319-0120 (515)281-3114	Partnership must file a return if doing business in state.
<b>IOWA -</b> ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Treasurer's Office sends report to address the company listed on prior years report	Before November 1st	Iowa State Treasurer Unclaimed Property Division Lucas State Office Building 321 E. 12th St., 1st Floor Des Moines, IA 50319 (515) 281-5367	Except for property held in a safe deposit box or other safekeeping depository, upon filing the report, the holder of property presumed abandoned shall pay, deliver, or cause to be paid or delivered to the administrator the property described in the report as unclaimed, but if the property is an automatically renewable deposit, and a penalty or forfeiture in the payment of interest would result, the time for compliance is extended until a penalty or forfeiture would no longer result. Tangible property held in a safe deposit box or other safekeeping depository shall not be delivered to the treasurer of state until one hundred twenty days after filing the report. A Negative Report is required to be filed.

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<p><b>KANSAS -</b> SALES AND USE TAX</p>		<p>Due monthly by the 25th day of the same month for the first 15 days of that month where yearly tax liability exceeds \$32,000. The payment for the second 15-day period of each month must be paid when filing the return for that month.</p> <p>Monthly returns due by the 25th day of the following month where quarterly tax liability exceeds \$1,600 (\$3,200 as of July 1, 2004).</p> <p>Quarterly returns due by the 25th day of the month following the close of the quarter where tax liability does not exceed \$1,600 (\$3,200 as of July 1, 2004).</p> <p>Annual returns due by January 25th of the following year if the tax liability does not exceed \$80.</p>	<p>Kansas Department of Revenue 915 SW Harrison Street Topeka, KS 66625-5000 (785) 368-8222</p>	<p>5.3% statewide rate, increased to 6.3% beginning July 1, 2010, to be reduced to 5.7% on July 1, 2013.</p>
<p><b>KANSAS -</b> WITHHOLDING REQUIREMENTS</p>	<p>Effective January 1, 2007, if your company reports withholding information for 51 or more employees or payees, the statements MUST be filed electronically on the Internet</p>	<p>Withholding tax deposit reports are due with the tax payments based on specified thresholds.</p>	<p>Withholding Tax Kansas Department of Revenue 915 SW Harrison Street Topeka, KS 66625-1000 (785)368-8222</p>	<p>Whenever the total amount withheld exceeds \$100,000 annually or \$667 is accumulated by the 7<sup>th</sup>, 15<sup>th</sup>, 21<sup>st</sup> and the last day of each month, tax deposits are due within 3 banking days of the 7<sup>th</sup>, 15<sup>th</sup>, 21<sup>st</sup> and the last day of each month.</p> <p>Whenever the total amount withheld exceeds \$8,000 but not \$10,000, in any calendar year, tax deposits are due by the 25<sup>th</sup> of a month for the first 15 days of that month and by the 10<sup>th</sup> of the following month for the remainder of the month.</p> <p>Whenever the total amount withheld exceeds \$1,200 but not \$8,000, tax deposits are due by the fifteenth day of the following month.</p> <p>Whenever the total amount withheld exceeds \$200 but not \$1,200, tax deposits are due by the 25<sup>th</sup> day of the month following the end of the quarter.</p> <p>When the total amount withheld does not exceed \$200, a tax deposit is due by January 25<sup>th</sup> of the following year.</p>

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>KANSAS -</b> INFORMATION AT SOURCE (FORMS 1099/1096)	Effective January 1, 2007, if your company reports withholding information for 51 or more employees or payees, the statements MUST be filed electronically on the Internet	February 28 <sup>th</sup>	Kansas Withholding Tax Kansas Department of Revenue 915 SW Harrison Street Topeka, KS 66625-1000 (785)368-8222	Filing thresholds are the same as for Federal purposes.
<b>KANSAS -</b> ANNUAL REPORT	Secretary of State no longer mails forms to the Corporation at its designated mailing address. Forms MUST BE OBTAINED from the Secretary of State's Web Site www.kssos.org	April 15th/15th day of 4th month following close of fiscal yr.	Secretary of State Corporation Division First Floor, Memorial Hall 120 SW 10th Avenue, Rm. 100 Topeka, KS 66612-1240 (785) 296-4564	Filing Fee - \$55.00. No corporation is required to file its first annual report or pay any annual report fee required to accompany such report, unless the corporation has filed its articles of incorporation or foreign corporation application at least six months prior to the last day of its tax period.
<b>KANSAS -</b> LIMITED PARTNERSHIP ANNUAL REPORT	Secretary of State no longer mails forms to the entity at its designated mailing address. Forms MUST BE OBTAINED from the Secretary of State's Web Site www.kssos.org	April 15th/15th day of 4th month following close of fiscal yr.	Secretary of State Corporation Division First Floor, Memorial Hall 120 SW 10th Avenue, Rm. 100 Topeka, KS 66612-1240 (785) 296-4564	Filing Fee - \$55.00. No limited partnership is required to file its first annual report or pay any annual report fee required to accompany such report, unless the limited partnership has filed its articles of incorporation limited partnership or foreign limited partnership application at least six months prior to the last day of its tax period.
<b>KANSAS -</b> LIMITED LIABILITY COMPANY ANNUAL REPORT	Secretary of State no longer mails forms to the entity at its designated mailing address. Forms MUST BE OBTAINED from the Secretary of State's Web Site www.kssos.org	April 15th/15th day of 4th month following close of fiscal yr.	Secretary of State Corporation Division First Floor, Memorial Hall 120 SW 10th Avenue, Rm. 100 Topeka, KS 66612-1240 (785) 296-4564	Filing Fee - \$55.00. No LLC is required to file its first annual report or pay any annual report fee required to accompany such report, unless the LLC has filed its articles of formation or foreign LLC application at least six months prior to the last day of its tax period.
<b>KANSAS -</b> BUSINESS ENTITY FRANCHISE TAX RETURN	Department of Revenue mails forms to the company.	April 15th/15th day of 4th month following close of fiscal yr.	Department of Revenue Kansas Franchise Tax 915 SW Harrison Street Topeka, KS 66612-1588 (785) 296-2460	For years beginning after December 31, 2003, business entities that have \$100,000 of net worth or more must pay a franchise tax of .125% of the total net worth not to exceed \$20,000 - minimum tax of \$40. For tax years beginning after 2006, the exemption threshold increases to \$1 million. Additionally, the tax rate is reduced to \$0.9375 per \$1,000 of shareholder equity or net worth in tax year 2008, \$0.625 per \$1,000 in tax year 2009, and \$0.3125 per \$1,000 in tax year 2010. The tax is repealed effective in tax year 2011.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>KANSAS -</b> CORPORATION INCOME TAX RETURN & PAYMENT	Department of Revenue mails forms to the company.	April 15th/15th day of 4th month following close of fiscal yr.	Kansas Corporate Tax Kansas Dept. of Revenue 915 SW Harrison Street Topeka, KS 66699-4000 (785)368-8222	Tax rate is 4% + 3.35% surtax on taxable income over \$50,000. For tax year 2008 the top tax rate drops to 7.10%, for tax years 2009 and 2010 the top tax rate drops to 7.05% and for tax year 2011 the top tax rate drops to 7.00%. Estimated tax payments required if tax is \$500 or more. Pay in four equal installments by 15th day of 4th, 6th, 9th & 12th months.
<b>KANSAS -</b> S CORPORATION INCOME TAX RETURN & PAYMENT	Department of Revenue mails forms to the company.	April 15th/15th day of 4th month following close of fiscal yr.	Department of Revenue Kansas Corporate Income Tax 915 SW Harrison Street Topeka, KS 66699-4000 (785)368-8222	4% tax, plus 3.35% surtax on taxable income over \$50,000 is imposed on Kansas taxable income of corporations doing business or deriving income from sources in Kan. Estimated tax is required by 4-15 if tax over \$500. Pay in equal quarters (4-15, 6-15, 9-15, or 12-15). If requirements met later, file by 6-15, 9-5, or 1-15 and prorate payments.
<b>KANSAS -</b> PARTNERSHIP INCOME TAX RETURN	Department of Revenue mails forms to the company.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Kansas Income Tax Kansas Department of Revenue 915 S.W. Harrison Street Topeka, Kansas 66699-7000 (785)368-8222	Partnership must file a return if doing business in state.
<b>KANSAS -</b> ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	State Treasurer mails to principal office of the company.	November 1st except Life Insurance Companies May 1st	State Treasurer's Office Unclaimed Property Division 900 Jackson, Suite 201 Topeka, KS 66612-1235 (785) 296-4165	At the time of the filing of the report, property presumed abandoned shall pay, deliver or cause to be paid or delivered to the Unclaimed Property Division, but if the property is an automatically renewable deposit and a penalty or forfeiture in the payment of interest would result, the time for compliance is extended until a penalty or forfeiture would no longer result. A Negative Report is not required to be filed.
<b>KENTUCKY -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.  Returns due by the 25th day of the current month for the period beginning on the 16th day of the preceding month and ending on the 15th day of the current month where average monthly tax liability exceeds \$10,000.	Kentucky Department of Revenue Frankfort, KY 40620-0003 (502) 564-5170	6% statewide

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>KENTUCKY - WITHHOLDING REQUIREMENTS</b>	N/A	Withholding tax returns are due with tax deposits based on the amount of tax withheld during the preceding calendar year.	Kentucky Department of Revenue Frankfort, KY 40620-0004 (502)564-7287	Employers who withheld \$50,000 or more during the preceding calendar year must deposit taxes withheld during the first 15 day of the month by the 25 <sup>th</sup> of the month and must deposit taxes withheld during the remainder of the month by the 10 <sup>th</sup> day of the following month. Employers who withheld \$2,000 or more but less than \$50,000 during the preceding calendar year must make tax deposits within 15 days following the close of the month. Employers who withheld \$400 or more but less than \$2,000 during the preceding calendar year must make tax deposits on or before the last day of the month following the close of the quarter. Employer who withheld less than \$400 in the preceding calendar year must make a tax deposit by January 31 <sup>st</sup> of the following year.
<b>KENTUCKY - CORPORATE ANNUAL REPORT</b>	Secretary of State mails forms to principal office and address of record or eFile.	Between January 1st & June 30th.	Secretary of State Corporation Department P.O. Box 1150 Frankfort, KY 40602-1150 (502) 564-2848	Filing Fee - \$15
<b>KENTUCKY - LIMITED LIABILITY COMPANY ANNUAL REPORT</b>	Secretary of State mails forms to principal office and address of record or eFile.	Between January 1st & June 30th	Secretary of State Corporation Department P.O. Box 1150 Frankfort, KY 40602-3493 (502) 564-2848	Filing Fee - \$15
<b>KENTUCKY - LIMITED PARTNERSHIP ANNUAL REPORT</b>	Secretary of State mails forms to principal office and address of record or eFile.	Between January 1st & June 30th	Secretary of State Corporation Department P.O. Box 1150 Frankfort, KY 40602-3493 (502) 564-2848	Filing Fee - \$15
<b>KENTUCKY - CORPORATION INCOME &amp; LICENSE TAX RETURN &amp; PAYMENT OF INCOME TAX</b>	Revenue Cabinet sends forms to whatever address the corporation has supplied.	April 15th/15th day of the 4th month following close of fiscal yr.	Kentucky Department of Revenue Frankfort, KY 40620 (502) 564-4580	Rates are: 4% of the 1st \$25,000 of net taxable income, 5% of the next \$25,000, 6% of the next \$50,000, 7% of the next \$150,000 and 8.25% of taxable net income in excess of \$250,000. For tax years beginning on or after January 1, 2005 the tax rates are: 4% of the 1st \$50,000, 5% of the next \$50,000 and 7% of taxable net income above \$100,000. The top rate drops to 6% for tax years beginning on or after January 1, 2007.  Estimated tax payments required if tax is \$5,000 or more. Pay in three installments as follows: 50% by 15th day of 6th month, 25% by 15th day of 9th and 12th months.  License tax of \$2.10 per \$1,000 of that part of the capital stock + paid-in surplus + retained earnings + certain indebtedness apportioned to Kentucky - minimum tax is \$30. License tax is repealed effective for tax periods ending on or after December 31, 2005.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>KENTUCKY -</b> S CORPORATION INCOME & LICENSE TAX RETURN & PAYMENT OF INCOME TAX	Revenue Cabinet sends forms to whatever address the corporation has supplied.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Kentucky Department of Revenue Frankfort, KY 40620 (502) 564-4580	No state tax imposed on pass-through items.
<b>KENTUCKY -</b> PARTNERSHIP INCOME TAX RETURN	Revenue Cabinet sends forms to whatever address the entity has supplied.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Kentucky Department of Revenue Frankfort, KY 40620 (502) 564-4580	Partnership must file a return if doing business in state. For taxable years beginning on or after January 1, 2005, limited liability companies, limited partnerships and limited liability partnerships are subject to the corporate income tax as follows: 4% on the first \$50,000 of taxable net income; 5% of taxable net income over \$50,000 up to \$100,000; and 7% of taxable net income over \$100,000 (6% for taxable years beginning on or after January 1, 2007).
<b>KENTUCKY -</b> ANNUAL HOLDER OF UNCLAIMED PROPERTY REPORT FORM AND REMITTANCE	Department of Treasury sends report to address the company listed on prior years report	Before November 1st	Kentucky Department of Treasury Unclaimed Property Division 1050 US Hwy 127S, Suite 100 Frankfort, KY 40601 (502) 564-4722	All property must be paid or delivered to the Treasurer at the same time the report is filed. A Negative Report is required to be filed.
<b>LOUISIANA -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.	Louisiana Department of Revenue P.O. Box 3138 Baton Rouge, LA 70821-3138 (225) 219-7356	4% statewide
<b>LOUISIANA -</b> WITHHOLDING REQUIREMENTS	N/A	Withholding tax returns are due with tax deposits based on monthly withholding thresholds.	Louisiana Dept. of Revenue PO Box 91017 Baton Rouge, LA 70821-9017 (225) 219-7318	Employers who withhold \$2,000 or more during any calendar month must make tax deposits for the first 15 days of the month by the end of the month and must make tax deposits for the second half of the month by the fifteenth day of the following month. Employers who withhold \$500 or more but less than \$2,000 during any month must make tax deposits by the last day of the following month. Employers who withhold less than \$500 during any calendar month must make tax deposits by the last day of the month following the close of the quarter.
<b>LOUISIANA -</b> INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	June 1	Louisiana Department of Revenue P.O. Box 201 Baton Rouge, LA 70821 (225) 219-7318	Information returns are required only on payments of \$1,000 or more to non-residents of Louisiana for rents and royalties if the property is located in Louisiana.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>LOUISIANA -</b> CORPORATE ANNUAL REPORT	Secretary of State sends forms to the mailing address supplied.	Anniversary date of incorporation/ qualification.	Secretary of State Commercial Division P.O. Box 94125 Baton Rouge, LA 70804-9125 (225) 925-4704	Filing Fee - \$25
<b>LOUISIANA -</b> LIMITED LIABILITY COMPANY ANNUAL REPORT	Secretary of State sends forms to the mailing address supplied.	Anniversary date of formation/registration.	Secretary of State Commercial Division P.O. Box 94125 Baton Rouge, LA 70804-9125 (225) 925-4704	Filing Fee - \$25
<b>LOUISIANA -</b> LIMITED PARTNERSHIP ANNUAL REPORT	Secretary of State sends forms to the mailing address supplied.	Anniversary date of Formation/ Registration	Secretary of State Commercial Division P.O. Box 94125 Baton Rouge, LA 70804-9125 (225) 925-4704	Filing Fee - Domestic \$25.00 and Foreign \$12.50
<b>LOUISIANA -</b> INCOME & CORPORATION FRANCHISE TAX RETURN & TAX	Dept. of Revenue sends forms to each corporation at the address shown on last year's return.	April 15th/15th day of 4th month following close of fiscal yr.	Louisiana Dept. of Revenue P.O. Box 91011 Baton Rouge, LA 70821-9011 (225) 219-7318	Tax rates are: 4% of the 1st \$25,000 of net income; 5% of next \$25,000; 6% of next \$50,000; 7% of next \$100,000; and 8% of net income in excess of \$200,000. Estimated tax payments required if tax is \$1,000 or more. Pay in four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.  Franchise tax imposed on total capital stock, surplus, undivided profits & borrowed capital at rate of \$1.50 per \$1,000 on 1st \$300,000 then \$3 per \$1,000 on the excess above \$300,000- minimum tax \$10.
<b>LOUISIANA -</b> PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to each entity at the address shown on last year's return.	May 15 <sup>th</sup> or 15 <sup>th</sup> day of 5 <sup>th</sup> month following close of fiscal year.	Department of Revenue Box 3440 Baton Rouge, LA 70821-3440 ((225) 219-7318	Partnership must file a return if doing business in state and any partner is a nonresident of Louisiana or not an individual.
<b>LOUISIANA -</b> ANNUAL REPORT OF PROPERTY PRESUMED ABANDONED AND REMITTANCE	State Treasurer sneed to the address on file with the Department.	Before November 1st	State Treasurer P. O. Box 91010 Baton Rouge, LA 70821-9010 (225) 219-9400	Upon filing the report, property presumed abandoned shall pay, transfer, or cause to be paid or transferred to the State Treasurer, but if the property is an automatically renewable deposit, and a penalty or forfeiture in the payment of interest would result, the time for compliance is extended until a penalty or forfeiture would no longer result. A Negative Return is required to be filed.

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>MAINE - SALES AND USE TAX</b>	Department sends to address the company listed on prior report	Due monthly by the 15th day of the following month unless average monthly tax liability is below the following thresholds.  Due quarterly if average tax liability is at least \$100/month but less than \$600/per month.  Due semiannually if average tax liability is at least \$50/year but less than \$100/month. Due annually if average tax liability is less than \$50/year.	Maine Revenue Services Sales/excise Tax Division P.O. Box 1065 Augusta, ME 04333-1065 (207) 624-9693	Effective July 1, 2000 statewide rate of 5%.
<b>MAINE - WITHHOLDING REQUIREMENTS</b>	N/A	Quarterly return due by last day of month following close of quarter.	Maine Revenue Services Income/Estate Tax Division P.O. Box 1061 Augusta, ME 04332-1061 (207)626-8475	Employers whose withholding was \$18,000 or more during the 12-month period ending on the preceding June 30 <sup>th</sup> (lookback period) must make semi-weekly deposits. Taxes withheld from wages paid on a Wednesday, Thursday, or Friday must deposit those taxes by the following Wednesday. Taxes withheld from wages paid on a Saturday, Sunday, Monday, or Tuesday must deposit those taxes by the following Friday. Employers whose withholding was less than \$18,000 during the lookback period must make tax deposits by the last day of the month following the close of the quarter.
<b>MAINE - CORPORATION INCOME TAX RETURN &amp; PAYMENT OF INCOME TAX</b>	Bureau of Taxation mails forms to the corporation.	March 15 <sup>th</sup> /15th day of third month following close of fiscal yr.	Maine Revenue Services P. O. Box 1062 Augusta, ME 04332-1062 (207) 624-9670	Tax rates are: 3.5% on 1st \$25,000 of net income; 7.93% on next \$50,000; 8.33% on next \$175,000; and 8.93% over \$250,000. Minimum tax may be imposed equal to 27% of Federal minimum tax reduced by Maine regular income tax. Estimated tax payments required if tax is \$1,000 or more. Pay in four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.
<b>MAINE - S CORPORATION INCOME TAX RETURN &amp; PAYMENT OF INCOME TAX</b>	Bureau of Taxation mails forms to the corporation.	March 15 <sup>th</sup> or 15th day of third month following close of fiscal year.	Maine Revenue Services P. O. Box 9117 Augusta, ME 04332-9117 (207)626-8475	No state tax imposed on pass-through items.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>MAINE -</b> PARTNERSHIP INCOME TAX RETURN	Bureau of Taxation mails forms to the entity.	April 15 <sup>th</sup> or 15th day of 4 <sup>th</sup> month following close of fiscal year.	Maine Revenue Services P. O. Box 9117 Augusta, ME 04332-9117 (207)624-8475	Partnership must file a return if doing business in state or if the partnership has Maine resident partners.
<b>MAINE -</b> LIMITED PARTNERSHIP ANNUAL REPORT	Secretary of State mails Annual Report Notice to the Registered Agent at the Registered Office address.	April 1st but must be filed by June 1st  State now requests that all filings be made electronically.	Bureau of Corporations, Elections & Commissions Reporting Section 101 State House Station Augusta, ME 04333-0101 (207) 624-7752 <a href="http://www.sosonline.org">http://www.sosonline.org</a>	Filing Fee - \$85 (Domestic) and \$150 (Foreign)  Filed after June 1, a \$50.00 late filing penalty will be assessed.
<b>MAINE -</b> ANNUAL REPORT OF FOREIGN & DOMESTIC CORPORATIONS	Secretary of State mails Annual Report Notice to the Registered Agent at the Registered Office address.	April 1st but must be filed by June 1st  State now requests that all filings be made electronically.	Bureau of Corporations, Elections & Commissions Reporting Section 101 State House Station Augusta, ME 04333-0101 (207) 624-7752 <a href="http://www.sosonline.org">http://www.sosonline.org</a>	Filing Fee - \$85 (Domestic) and \$150 (Foreign)  Filed after June 1, a \$50.00 late filing penalty will be assessed.
<b>MAINE -</b> ANNUAL REPORT OF FOREIGN & DOMESTIC LIMITED LIABILITY COMPANIES	Secretary of State mails Annual Report Notice to the Registered Agent at the Registered Office address.	April 1st but must be filed by June 1st  State now requests that all filings be made electronically.	Bureau of Corporations, Elections & Commissions Reporting Section 101 State House Station Augusta, ME 04333-0101 (207) 624-7752 <a href="http://www.sosonline.org">http://www.sosonline.org</a>	Filing Fee - \$85 (Domestic) and \$150 (Foreign)  Filed after June 1, a \$50.00 late filing penalty will be assessed.
<b>MAINE -</b> ANNUAL HOLDER OF UNCLAIMED PROPERTY REPORT AND REMITTANCE	State Treasurer sends to the address on file with the Department.	Before November 1st, except Life Insurance Companies May 1st	State of Maine Office of the Treasurer Abandoned Property Division 39 State House Station Augusta, ME 04333-0039 (207) 624-7470	Except for property held in a safe deposit box or other safekeeping depository, upon filing the report, the holder of property presumed abandoned shall pay, deliver or cause to be paid or delivered to the Abandoned Property Division the property, but if the property is an automatically renewable deposit and a penalty or forfeiture in the payment of interest would result, the time for compliance is extended until a penalty or forfeiture would no longer result. Tangible property held in a safe deposit box or other safekeeping depository may not be delivered to the Abandoned Property Division until 120 days after filing the report. A Negative Report is required to be filed.
<b>MARYLAND -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.	Comptroller of Maryland Revenue Administration Division PO Box 17405 Baltimore, Maryland 21297-1405 (410) 260-7225	5% statewide

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>MARYLAND -</b> WITHHOLDING REQUIREMENTS	N/A	Employer reports of income tax withheld are due either on a monthly or quarterly basis along with tax deposits based on a \$700 quarterly deposit threshold.	Comptroller of the Treasury Revenue Administration Division Annapolis, MD 21411-0001 (410)767-1300	Employers withholding \$700 or more during a calendar quarter must make tax deposits by the last day of the following month and effective June 1, 2003 by the 15th day of the succeeding month. Employers withholding less than \$700 during a calendar quarter must deposit the taxes by the last day of the month following the close of the quarter.  Effective June 1, 2003, employers who owe \$15,000 or more in annual withholding must deposit the taxes within three business days after each pay period on which the accumulated tax exceeds \$700.
<b>MARYLAND -</b> CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX	Comptroller of the Treasury mails forms to the corporation.	March 15th/15th day of 3rd month following close of fiscal yr.	Comptroller of the Treasury Revenue Administration Division Annapolis, MD 21411-0001 (410)767-1300	Tax rate is 7%. Estimated tax payments required if tax is \$1,000 or more. Pay in four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.
<b>MARYLAND -</b> S CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX	Comptroller of the Treasury mails forms to the corporation.	March 15 <sup>th</sup> or 15th day of 3rd month following close of fiscal year.	Comptroller of the Treasury Revenue Administration Division Annapolis, MD 21411-0001 (410)767-1300	No state tax imposed on pass-through items.
<b>MARYLAND -</b> PARTNERSHIP INCOME TAX RETURN	Comptroller of the Treasury mails forms to the entity.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Comptroller of the Treasury Revenue Administration Division Annapolis, MD 21411-0001 (410)767-1300	Partnership must file a return if doing business in state.
<b>MARYLAND -</b> ANNUAL PERSONAL PROPERTY RETURN OF TANGIBLE PERSONAL PROPERTY IN MARYLAND - APPLIES TO CORPORATIONS, LIMITED LIABILITY COMPANIES AND LIMITED PARTNERSHIPS	Dept. Of Assessments & Taxation mails forms to whatever address the entity has supplied for mailing.	April 15th	State Dept. of Assessments & Taxation Personal Property Division 301 West Preston St., Ste 801 Baltimore, MD 21201-2395 (410) 225-1170	Filing Fee - \$100. Effective January 1, 2004, the filing fee increases to \$300.

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>MARYLAND -</b> ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Comptroller sends to the address on file with the Department.	Before October 31st except Life Insurance Companies April 30th	Unclaimed Property Unit Comptroller of the Treasury 301 West Preston Street, Rm 310 Baltimore, MD 21201-2383 (410) 767-1700	Within 20 days of filing the report, property shall be paid or delivered to the Unclaimed Property Unit all abandoned property specified in the report. However, if the owner establishes the right to receive the abandoned property to the satisfaction of the holder within the time specified, or if it appears that for some other reason the presumption of abandonment is erroneous, the property is no longer presumed abandoned and the holder need not pay or deliver the property to the Unclaimed Property Unit but instead shall file a verified written explanation of the proof of claim or of the error in the presumption of abandonment. A Negative Return is required to be filed.
<b>MASSACHUSETTS -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month where tax liability exceeds \$1,200.  Quarterly returns due by the 20th day following the close of the quarter where tax liability is more than \$100 but less than \$1,200.  Annual returns due by January 20th of the following year if the tax liability for the calendar year does not exceed \$100.	Massachusetts Department Of Revenue P.O. Box 7039 Boston, MA 02204-7039 (617)887-6367	5% statewide, increased to 6.25% effective July 1, 2009
<b>MASSACHUSETTS -</b> WITHHOLDING REQUIREMENTS	N/A	Quarterly return due by last day of month following close of quarter.	Massachusetts Dept. of Revenue P.O. Box 7042 Boston, MA 02204 (617)887-6367	Employers expecting to withhold more than \$25,000 per year must make tax deposits within three business days after each quarter-monthly period (first seven days of the month, the 8 <sup>th</sup> through the 15 <sup>th</sup> day of the month, the 16 <sup>th</sup> through the 22 <sup>nd</sup> day of the month, and the 23 <sup>rd</sup> to the end of the month). Employers expecting to withhold more than \$1,200 but no more than \$25,000 for the year must make tax deposits by the 15 <sup>th</sup> day of the following month for the first and second months of the quarter and by the last day of the following month for the third month of the quarter. Employers expecting to withhold more than \$100 but no more than \$1,200 must make tax deposits by the last day of the month following the end of the quarter. Employers expecting to withhold less than \$100 per year must make a tax deposit by January 31 <sup>st</sup> of the following year.

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>MASSACHUSETTS -</b> INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 <sup>th</sup>	1099 Reporting Massachusetts Dept. of Revenue P.O. Box 7045 Boston, MA 02205 (617)887-6367	Filing thresholds are the same as for Federal purposes.
<b>MASSACHUSETTS -</b> CORPORATION EXCISE TAX RETURN & PAYMENT OF EXCISE TAX	Dept. of Revenue mails forms to the corporation	March 15 <sup>th</sup> /15 <sup>th</sup> day of 3 <sup>rd</sup> month following close of fiscal yr.	Massachusetts Dept. of Revenue P.O. Box 7005 Boston, MA 02204 (617)887-6367	Tax is total of (a) 9.5% on net income and (b) \$2.60 per \$1,000 value of corporation's taxable tangible property (if "tangible property" corporation) or of taxable net worth (if "intangible property" corporation). Tax rate on net income will be cut to 8.75% in 2010, 8.25% in 2011 and 8.0% in 2012. Minimum tax is \$456. Estimated tax payments required if tax is \$1,000 or more. Pay in four cumulative installments as follows: 40% by 15 <sup>th</sup> of 3 <sup>rd</sup> month; 65% by 15 <sup>th</sup> day of 6 <sup>th</sup> month; 90% by 15 <sup>th</sup> day of 9 <sup>th</sup> month; 100% by 15 <sup>th</sup> day of 12 <sup>th</sup> month.
<b>MASSACHUSETTS -</b> S CORPORATION EXCISE TAX RETURN & PAYMENT OF EXCISE TAX	Dept. of Revenue mails forms to the corporation	March 15 <sup>th</sup> or 15 <sup>th</sup> day of 3 <sup>rd</sup> month following close of fiscal year.	Massachusetts Dept. of Revenue P.O. Box 7025 Boston, MA 02204 (617)887-6367	Excise tax- 3% on net income subject to tax if total receipts are \$6 million or more, but less than \$9 million, 4.5% on net income subject to tax if total receipts are \$9 million or more plus tax of \$2.60 (includes 14% surtax) per \$1,000 value of corporation's taxable tangible property (if "tangible property" corporation) or of taxable net worth (if "intangible property" corporation). Minimum tax is \$456.
<b>MASSACHUSETTS -</b> PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue mails forms to the entity	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Massachusetts Dept. of Revenue P.O. Box 7017 Boston, MA 02204 (617)887-6367	Partnership must file a return if doing business in state.
<b>MASSACHUSETTS -</b> ANNUAL REPORT DOMESTIC & FOREIGN CORPORATION	Secretary of State sends Notice to the principal address of the corporation.	Two and one half months following close of fiscal yr.	Secretary of State Attn.: Annual Report - AR 85 One Ashburton Pl., Rm. 1717 Boston, MA 02108-1512 (617) 727-0104	Filing Fee - \$125 - a penalty of \$25 is assessed if report is filed after the due date.
<b>MASSACHUSETTS -</b> ANNUAL REPORT DOMESTIC & FOREIGN LIMITED LIABILITY COMPANIES	Secretary of State sends Notice to the principal address of the entity	Anniversary Date of formation/ registration	Secretary of State Attn.: Annual Report - AR 85 One Ashburton Pl., Rm. 1717 Boston, MA 02108 (617) 727-0104	Filing Fee - \$500
<b>ANNUAL REPORT DOMESTIC &amp; FOREIGN LIMITED PARTNERSHIP</b>	Secretary of State sends Notice to the principal address of the entity	Anniversary Date of formation/ registration	Secretary of State Attn.: Annual Report - AR 85 One Ashburton Pl., Rm. 1717 Boston, MA 02108 (617) 727-0104	Filing Fee - \$500 for paper filing and \$450 for electronic filing.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>MASSACHUSETTS -</b> REPORT OF ABANDONED PROPERTY AND REMITTANCE	Treasury Department sends to company headquarters or an address the company designates.	November 1st, except Life Insurance Companies May 1st	Commonwealth of Massachusetts Treasury Department Abandoned Property 1 Ashburton Place, 12th Floor Boston, MA 02108-1608 (617) 367-3900	All property must be paid or delivered to the Treasury Department at the same time the report is filed. A Negative Return is required to be filed.
<b>MICHIGAN -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly on the 15th day of the following month.	Michigan Department of Treasury Department 78172 P.O. Box 78000 Lansing, MI 48278-0172 (517) 636-4730	6% statewide
<b>MICHIGAN -</b> WITHHOLDING REQUIREMENTS	N/A	Monthly return due within 15 days of the end of month.  Quarterly return due within 15 days after end of quarter.	Michigan Department of Treasury Department 78172 P.O. Box 78000 Lansing, MI 48278-0172 (517) 636-4730	Employers who paid an average of \$40,000 or more per month in the immediately preceding calendar year must use EFT and make tax deposits according to the same schedule applicable for deposits of Federal income tax withholding. Employers who withhold more than \$100 per month must make tax deposits by the fifteenth day of the following month. Employers who withhold less than \$100 per month must make tax deposits by the fifteenth day following the end of the quarter.
<b>MICHIGAN -</b> LIMITED LIABILITY COMPANY ANNUAL STATEMENT	Dept. of Commerce sends forms registered agent	By February 15th	Department of Energy, Labor & Economic Growth Bureau of Commercial Services Corporation Division P.O. Box 30768 Lansing, MI 48909 (517) 241-6470	Filing Fee - \$25 .
<b>MICHIGAN -</b> MICHIGAN BUSINESS TAX (MBT)	Dept. of Treasury mails forms to the corporation at the address shown on last year's return.	April 30th/last day of 4th month following close of fiscal yr.	Michigan Department of Treasury Department 77889 Detroit, MI 48277-0889	Michigan Business Tax (MBT) takes effect January 1, 2008, replacing the Single Business Tax. There is a Business Income Tax imposed at a rate of 4.95% on Federal taxable income with modifications plus a Modified Gross Receipts Tax imposed at a rate of .8% on gross receipts less purchases and capital expenditures. A surcharge of 21.99% will apply from January 1, 2008 - December 31, 2016. Estimated tax payments required if tax is \$800 or more. Pay in four equal installments by last day of month following each quarter.
<b>MICHIGAN -</b> CORPORATION INFORMATION UPDATE	Dept. of Commerce sends forms registered agent	May 15th	Department of Energy, Labor & Economic Growth Bureau of Commercial Services Corporation Division P.O. Box 30702 Lansing, MI 48909 (517) 241-6470	Filing Fee - \$25 - if filed after September 30th - filing fee is \$75  If foreign corporation increases the authorized number of shares attributable to Michigan, an amended application for authority should be filed and additional franchise tax paid.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>MICHIGAN -</b> ANNUAL REPORT FOR HOLDER OF UNCLAIMED PROPERTY AND REMITTANCE	Treasury Department sends to company at address listed on prior return	Before November 1st	Unclaimed Property Michigan Department of Treasury P.O. Box 30756 Lansing, MI 48909 Phone: (517) 636-5320	A person who is required to file a report shall at the time for filing the report pay or deliver to the Unclaimed Property Division all abandoned property that is required to be reported or any balance owing if an estimated payment was made. A Negative is not required to be filed.
<b>MINNESOTA -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.	Minnesota Department of Revenue Mail Station 6330 St. Paul, MN 55146-6330 (651) 296-6181	6.5% statewide - increasing to 6.875% effective July 1, 2009
<b>MINNESOTA -</b> WITHHOLDING REQUIREMENTS	N/A	Quarterly return due by last day of month following close of quarter.	MN Department of Revenue P.O. Box 64439 St. Paul, MN 55164-0439 (651) 282-9999	Employers who withheld more than \$1,500 during the previous quarter must deposit the tax under the same schedule for withheld federal employment taxes (semi-weekly or monthly). Employers who withheld less than \$1,500 during the previous quarter but more than \$1,500 in the preceding four quarters must make tax deposits by the last day of the month following the end of the quarter.
<b>MINNESOTA -</b> CORPORATION FRANCHISE TAX RETURN & PAYMENT OF TAX	Dept. of Revenue sends forms to the address specified by the corporation.	March 15th/15th day of 3rd month following close of fiscal yr.	Minnesota Franchise Tax Mail Station 1250 St. Paul, MN 55145-1250 (651) 297-7000	Tax rate is 9.8%. An alternative minimum tax is imposed at a rate of 5.8%. A graduated minimum fee is imposed where the sum of Minnesota property, payroll, and sales is \$500,000 or more - minimum of \$100, if the sum is \$500,000 to \$999,999 to maximum of \$5,000 if the sum is \$20,000,000 or more. Estimated tax payments required if tax is \$500 or more. Pay in four equal installments by 15th day of 3rd, 6th, 9 <sup>th</sup> & 12th months.
<b>MINNESOTA -</b> S CORPORATION FRANCHISE TAX RETURN & PAYMENT OF TAX	Dept. of Revenue sends forms to the address specified by the corporation.	March 15 <sup>th</sup> or 15th day of 3rd month following close of fiscal year.	Minnesota S Corporation Income Tax Mail Station 1770 St. Paul, MN 55145-1770 (651) 297-4213	An S corporation is subject to a minimum fee if the sum of its Minnesota source property, payroll, and sales or receipts is at least \$500,000. - minimum of \$100, if the sum is \$500,000 to \$1,000,000 to maximum of \$5,000 if the sum is \$20,000,000 or more.  Estimated tax is due if tax exceeds \$500 before 1st day of last month of tax yr. Report, pay in equal quarters (15th of 3rd, 6th, 9th, 12th months). If requirements met later, file by 15th of 6th, 9th, 12th months and prorate payments.
<b>MINNESOTA -</b> PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to the address specified by the entity.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Minnesota Partnership Tax Mail Station 1760 St Paul, MN 55145-1760 (651) 296-3475	Partnership must a return if doing business in state. A partnership is subject to a minimum fee ranging from \$100 to \$5,000 if the sum of its Minnesota source property, payroll, and sales or receipts is at least \$500,000. A partnership must make quarterly estimated tax payments if it has an estimated minimum fee of \$1,000 or more.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>MINNESOTA - FOREIGN ANNUAL REGISTRATION &amp; PAYMENT OF LICENSE FEE</b>	In January, the Secretary of State mails preprinted forms to the Registered Agent.	Prior to December 31st of each year following the year of registration	Minnesota Secretary of State - Renewals Retirement Systems of Minnesota Building 60 Empire Drive, Suite 100 St. Paul, MN 55103 (651) 296-2803	Filing Fee - \$135.00. Electronic filing is preferred, but paper copies are still acceptable - paper copy can be obtained by going to: <a href="http://www.sos.state.mn.us/home/index.asp?page=18&amp;dc_id=76">http://www.sos.state.mn.us/home/index.asp?page=18&amp;dc_id=76</a>
<b>MINNESOTA - ANNUAL REGISTRATION FORM FOR A DOMESTIC MINNESOTA BUSINESS CORPORATION</b>	Secretary of State to the address specified by the corporation.	Prior to December 31st of each year	Minnesota Secretary of State - Renewals Retirement Systems of Minnesota Building 60 Empire Drive, Suite 100 St. Paul, MN 55103 (651) 296-2803	No Fee - \$35 Penalty is charged if report is late. Electronic filing is preferred, but paper copies are still acceptable - paper copy can be obtained by going to: <a href="http://www.sos.state.mn.us/home/index.asp?page=18&amp;dc_id=76">http://www.sos.state.mn.us/home/index.asp?page=18&amp;dc_id=76</a>
<b>MINNESOTA - DOMESTIC AND FOREIGN LIMITED LIABILITY COMPANY ANNUAL REGISTRATION STATEMENT</b>	Secretary of State to the address specified by the company.	Prior to December 31st of each year following the year of registration.	Minnesota Secretary of State - Renewals Retirement Systems of Minnesota Building 60 Empire Drive, Suite 100 St. Paul, MN 55103 (651) 296-2803	No Fee- - \$25 Penalty is charged if report is late. Electronic filing is preferred, but paper copies are still acceptable - paper copy can be obtained by going to: <a href="http://www.sos.state.mn.us/home/index.asp?page=18&amp;dc_id=76">http://www.sos.state.mn.us/home/index.asp?page=18&amp;dc_id=76</a>
<b>MINNESOTA - DOMESTIC AND FOREIGN LIMITED PARTNERSHIP ANNUAL RENEWAL</b>	Secretary of State to the address specified by the company.	Prior to December 31st of each year following the year of registration.	Minnesota Secretary of State - Renewals Retirement Systems of Minnesota Building 60 Empire Drive, Suite 100 St. Paul, MN 55103 (651) 296-2803	No Fee- - \$25 Penalty is charged if report is late.
<b>MINNESOTA - ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE</b>	Unclaimed Property Division sends to company at address listed on prior return	Due October 31st except Life Insurance Companies - September 30th	Minnesota Department of Commerce Unclaimed Property Division 85 7th Place East, Suite 600 St. Paul, MN 55101-3165 (651) 296-2568	At the time of the filing of the report and with that report, the holder reporting property presumed abandoned and subject to custody as unclaimed property shall pay or deliver to the Unclaimed Property Division all of the property shown on the report and remaining unclaimed by the apparent owner. A Negative Return is required to be filed.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
MISSISSIPPI - SALES AND USE TAX	Department sends to address the company listed on prior report	Due by the 20th day following the end of the period. A taxpayer's filing frequency depends on the annual amount of Mississippi sales and use taxes that the taxpayer remitted to the State Tax Commission for the preceding 12 months ended June. <ul style="list-style-type: none"> <li>• Monthly returns will be filed if the annual remittance is \$3,600 or more.</li> <li>• Quarterly returns will be filed if the annual remittance is between \$600 and \$3,599.</li> <li>• Annual returns will be filed if the annual remittance is less than \$600. Every June 25, taxpayers having an average monthly sales or use tax liability of at least \$20,000 (\$50,000 effective July 1, 2013) for the preceding calendar year are required to pay estimated sales or use tax liability equal to at least 75% of the taxpayer's estimated sales or use tax liability for June of the current taxable year or the preceding taxable year.</li> </ul>	State Tax Commission P. O. Box 960 Jackson, MS 39205 (601) 923-7300	7% statewide
MISSISSIPPI - WITHHOLDING REQUIREMENTS	N/A	Monthly return due by the 15 <sup>th</sup> of the following month.  Quarterly return due by the 15 <sup>th</sup> day of the month following close of quarter.	Mississippi Dept. of Revenue PO Box 1033 Jackson, MS 39215 (601)923-7300	Employers withholding \$300 or more per month must make tax deposits by the fifteenth day of the following month. Employers withholding less than \$300 per month must make tax deposits by the fifteenth day after the end of the quarter.
MISSISSIPPI - INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	March 15 <sup>th</sup>	Mississippi Tax Commission PO Box 1033 Jackson, MS 39215 (601)923-7300	Filing threshold is \$600 for all 1099 forms.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>MISSISSIPPI -</b> CORPORATION FRANCHISE & INCOME TAX RETURN	State Tax Commission sends forms to the corporation.	March 15th/15th day of 3rd month following close of fiscal yr.	Office of Revenue P.O. Box 23050 Jackson, MS 39225-3050 (601)923-7300	Franchise Tax rate is \$2.50 for each \$1,000 of capital, surplus, undivided profits and true reserves, or fraction thereof, employed in Mississippi - minimum tax of \$25.  Income tax rates are: 3% of the 1st \$5,000 of taxable income; 4% of next \$5,000, and 5% on taxable income in excess of \$10,000. Estimated tax payments required if tax is \$200 or more. Pay in four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.
<b>MISSISSIPPI -</b> S CORPORATION FRANCHISE & INCOME TAX RETURN	State Tax Commission sends forms to the corporation.	March 15 <sup>th</sup> or 15th day of 3rd month following close of fiscal year.	Office of Revenue P.O. Box 23050 Jackson, MS 39225-3050 (601)923-7300	No state tax imposed on pass-through items.
<b>MISSISSIPPI -</b> PARTNERSHIP INCOME TAX RETURN	State Tax Commission sends forms to the entity.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Office of Revenue P.O. Box 23050 Jackson, MS 39225-3050 (601)923-7300	Partnership must file a return if doing business in state.
<b>MISSISSIPPI -</b> CORPORATE ANNUAL REPORT	Secretary of State mails forms to the Registered Agent.	April 15th	Mississippi Secretary of State Corporate Division P. O. Box 1020 Jackson, MS 39215-1020 (800) 256-3494	Filing Fee - \$25 plus \$2.00 electronic convenience fee, if filed online.
<b>MISSISSIPPI -</b> ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Unclaimed Property Division sends to company at address listed on prior return	Before November 1st of every 3rd year after initial filing	Treasury Department Unclaimed Property Division P. O. Box 138 Jackson, MS 39205 (601) 359-3600	A person who is required to file a report shall pay or deliver to the Treasurer all abandoned property together with the report. A Negative Report is not required to be filed.

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>MISSOURI -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month if the tax liability is greater than \$500 in either of the first two months of the quarter.  Quarterly returns due by the last day of the month following the close of the quarter.  Annual returns due by January 31st of the following year if the tax liability in a calendar quarter does not exceed \$45.	Missouri Department of Revenue Division of Taxation & Collection P.O. Box 840 Jefferson City, MO 65105-0840 (573) 751-2836	4.225% statewide + local tax

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>MISSOURI -</b>  WITHHOLDING REQUIREMENTS	N/A	Employer's return of income taxes withheld is due on either a quarter-monthly, monthly or quarterly basis along with tax deposits based on withholding history during prior 12 months.	Missouri Dept. of Revenue P.O. Box 2200 Jefferson City, MO 65105-2200 (573) 751-3930	Employers who withhold \$9,000 or more in each of at least two months during the prior 12 months must make tax deposits within 3 banking days after the end of the quarter- monthly period (first seven days of the month, the 8 <sup>th</sup> through the 15 <sup>th</sup> day of the month, the 16 <sup>th</sup> through the 22 <sup>nd</sup> day of the month, and the 23 <sup>rd</sup> to the end of the month). Employers who withhold \$500 or more per month for at least two months during the preceding 12 months must make tax deposits by the fifteenth day of the following month. Employers not required to file and pay taxes on a monthly basis who withhold at least \$20 per quarter during at least one of the preceding four quarters must make tax deposits by the last day of the month following the end of the quarter.
<b>MISSOURI -</b>  INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 <sup>th</sup>	Missouri Dept. of Revenue P.O. Box 2200 Jefferson City, MO 65105-2200 (573) 751-3930	Filing thresholds are \$100 for interest and dividends and \$1,200 for rents and other income.

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<p><b>MISSOURI - ANNUAL REGISTRATION REPORT</b></p>	<p>Secretary of State sends Registration Reminder Notice to the Registered Agent. Your return and remittance should be submitted to the Secretary of State electronically by going on the Internet to <a href="http://www.sos.mo.gov/business/corporations/filings.asp">http://www.sos.mo.gov/business/corporations/filings.asp</a>. If you prefer, you can print a paper copy of the report by going to the same location on the Internet or if you do not have access to the Internet, then a paper copy of the Report can be obtained by contacting the Secretary of State.</p> <p>Please note that starting in 2010 corporations may opt to file the corporate registration report every 2 years in lieu of annually. Corporations incorporate/registered in even number years can file the biennial registration starting in 2010 and entities formed in odd number years can start to file the biennial return in 2011. You may also change the filing date of the annual registration report to more closely match you tax filing date for a filing fee of \$25.00.</p>	<p>During Anniversary Month of incorporation/qualification. Effective July 1, 2003, the due date for the return was amended as set forth above. Corporations existing prior to the effective date shall file the report on the month indicated on the corporation's last annual report.</p>	<p>Secretary of State Annual Report Dept. P.O. Box 1366 Jefferson City, MO 65102 (866) 223-6535</p>	<p>Filing Fee - \$45 (paper copy) and \$20 (Online). The filing fee for filing a 2 year registration will be \$40 (online) and \$90 (paper). Your return and remittance should be submitted to the Secretary of State electronically by going on the Internet to:</p> <p><a href="https://www.sos.mo.gov/BusinessEntity/annualreport/reportstart.asp">https://www.sos.mo.gov/BusinessEntity/annualreport/reportstart.asp</a></p> <p>If you prefer, you can print a paper copy of the report by going to the same location on the Internet or if you do not have access to the Internet, then a paper copy of the Report can be obtained by contacting the Secretary of State.</p>

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>MISSOURI -</b> ANNUAL FRANCHISE TAX RETURN	Dept. of Revenue sends forms to the corporation at the address shown on last year's return.	April 15th/15th day of 4th month following close of fiscal yr. Newly chartered or licensed corporations report by 15th day of 4th month after incorporation/qualification	Department of Revenue Franchise Tax Division P.O. Box 3080 Jefferson City, MO 65102 (573) 751-4541	Rate is 1/20 of 1% (0.05%) of the proportion of outstanding capital stock and surplus, if over \$200,000, represented by the ratio of the property and assets in Missouri to the total property and total assets everywhere which is the higher of (1) market value of assets in Mo. or (2) par value of capital stock (no par stock is fixed at higher of actual value or \$5 per share).  Effective for tax years starting on or after 1/1/2000 the rate changes to 1/30 of 1% of the proportion of outstanding capital stock and surplus, if over \$1,000,000, represented by the ratio of the property and assets in Missouri to the total property and total assets everywhere which is the higher of (1) market value of assets in Mo. or (2) par value of capital stock (no par stock is fixed at higher of actual value or \$5 per share). In addition, the return will be due with the Corporation Income Tax Return and filed with the Mo. Department of Revenue.
<b>MISSOURI -</b> CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX	Dept. of Revenue sends forms to the corporation at the address shown on last year's return.	April 15th/15th day of 4th month following close of fiscal yr.	Missouri Dept. of Revenue P.O. Box 700 Jefferson City, MO 65105-0700 (573) 751-4541	Tax rate is 6.25%. Estimated tax payments required if tax is \$250 or more. Pay in four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.
<b>MISSOURI -</b> S CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX	Dept. of Revenue sends forms to the corporation at the address shown on last year's return.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Missouri Dept. of Revenue P.O. Box 700 Jefferson City, MO 65105-0700 (573) 751-4541	No state tax imposed on pass-through items.
<b>MISSOURI -</b> PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to the entity at the address shown on last year's return.	April 15 <sup>th</sup> of 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Missouri Dept. of Revenue P.O. Box 3000 Jefferson City, MO 65105-3000 (573) 751-4541	Partnership must file a return if doing business in state of if the partnership has Missouri resident partners.
<b>MISSOURI -</b> ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Unclaimed Property Division sends to company at address listed on prior return	Before November 1st except for Life Insurance Companies May 1st	Division of Unclaimed Property P.O. Box 1272 Jefferson City, MO 65102-1272 (573) 751-0840	Every person who has filed a report shall pay all moneys to the Division of Unclaimed Property and deliver all other abandoned property specified in the report at the time of filing the report, provided the holder may retain from any such moneys the reasonable costs of complying, which costs shall be approved by the Division of Unclaimed Property. The Division of Unclaimed Property shall approve such costs provided such costs are not unreasonable given the facts and circumstances of each case. The holder may recover the total bona fide costs for compliance. A Negative Report is not required to be filed.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>MONTANA - WITHHOLDING REQUIREMENTS</b>	N/A	Employer quarterly tax reports are due on a weekly, monthly or quarterly schedule based on level of withholding tax during a lookback period.	Department of Revenue P.O. Box 6309 Helena, MT 59604-6309 (406) 444-6900	Employers whose withholding during the period July 1 – June 30 of the previous year (lookback period) was \$12,000 or more must make tax deposits on a weekly basis following the federal weekly remittance schedule. Employers whose withholding during the lookback period was more than \$1,999 but less than \$12,000 must make tax deposits by the fifteenth day of the following month. Employers whose withholding during the lookback period is less than \$1,200 must make tax deposits on an annual schedule on or before February 28 of the year following payment of wages.
<b>MONTANA - LIMITED LIABILITY COMPANY ANNUAL REPORT</b>	Secretary of State sends Notice the Registered Agent.	January 15th - April 15th	Secretary of State P. O. Box 202802 Helena, MT 59620-2802 (406) 444-5522	Filing fee \$15, if filed before April 15 and \$30, if filed after April 15th.  <a href="https://app.mt.gov/bear/">https://app.mt.gov/bear/</a>
<b>MONTANA - ANNUAL REPORT OF CORPORATIONS</b>	Secretary of State sends Notice to the Registered Agent.	April 15th	Secretary of State P. O. Box 202802 Helena, MT 59620-2802 (406) 444-5522	Filing fee \$15, if filed before April 15 and \$30, if filed after April 15th  <a href="https://app.mt.gov/bear/">https://app.mt.gov/bear/</a>
<b>MONTANA - INFORMATION AT SOURCE (FORMS 1099/1096)</b>	N/A	April 15 <sup>th</sup>	Department of Revenue P.O. Box 6309 Helena, MT 59604-6309 (406) 444-6900	Filing thresholds are \$10 for dividends and interest and \$600 for rents and other income.
<b>MONTANA - CORPORATION LICENSE TAX (INCOME TAX) RETURN &amp; PAYMENT</b>	Dept. of Revenue sends forms to the corporation at mailing address previously supplied by the corporation.	May 15th/15th day of 5th month following close of fiscal yr.	Montana Department of Revenue P. O. Box 8021 Helena, MT 59604-8021 (406) 444-6900	Tax rate is 6.75% - minimum tax of \$50. Estimated tax payment required if tax is \$5,000 or more. Pay in four equal installments by 15th day of 4th, 6th, 9th, & 12th months.
<b>MONTANA - S CORPORATION LICENSE TAX (INCOME TAX) RETURN &amp; PAYMENT</b>	Dept. of Revenue sends forms to the corporation at mailing address previously supplied by the corporation.	May 15 <sup>th</sup> or 15th day of 5th month following close of fiscal year.	Montana Department of Revenue P. O. Box 8021 Helena, MT 59604-8021 (406) 444-6900	No state tax imposed on pass-through items.
<b>MONTANA - PARTNERSHIP INCOME TAX RETURN</b>	Dept. of Revenue sends forms to the entity at mailing address previously supplied by the entity.	May 15 <sup>th</sup> or 15th day of 5th month following close of fiscal year.	Montana Department of Revenue P. O. Box 8021 Helena, MT 59604-8021 (406) 444-6900	Partnership must file a return if doing business in state or if the partnership has Montana resident partners.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>MONTANA -</b> LIMITED PARTNERSHIP CERTIFICATE RENEWAL	Secretary of State sends forms to the Registered Agent.	Anniversary Date, every 5 years	Secretary of State Montana State Capitol P. O. Box 202802 Helena, MT 59620-2802 (406) 444-5522	Filing Fee - \$15
<b>MONTANA -</b> ANNUAL REPORT OF ABANDONED PROPERTY & REMITTANCE	Abandoned Property Division sends to company at address listed on prior return	Before November 1 st	Department of Revenue Attn: Abandoned Property P.O. Box 5805 Helena, MT. 59620. (406) 444-6900	Except for property held in a safe deposit box or other safekeeping depository, upon filing the report, property presumed abandoned shall pay, deliver, or cause to be paid or delivered to the Department of Revenue; however, if the property is an automatically renewable deposit and a penalty or forfeiture in the payment of interest would result, the time for compliance is extended until a penalty or forfeiture would no longer result. Tangible property held in a safe deposit box or other safekeeping depository may not be delivered to the administrator until 60 days after filing the report.A Negative Return is not required to be filed.
<b>NEBRASKA -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 25th day of the following month.  Quarterly returns due by the 25th day of the month following the close of the quarter if the yearly tax liability is between \$900 and \$3,000.  Annual returns due by January 25th of the following year if the annual tax liability does not exceed \$900.	Nebraska Department of Revenue P.O. Box 98923 Lincoln, NE 68509-8923 (402) 471-5729	5.5% statewide
<b>NEBRASKA -</b> WITHHOLDING REQUIREMENTS	N/A	Quarterly return due by last day of month following close of quarter.	Nebraska Dept. of Revenue P.O. Box 98915 Lincoln, NE 68509-8915 (402) 471-5729	Employers withholding more than \$500 for either of the first two months of a calendar quarter must make tax deposits by the fifteenth day of the following month. All other employers must make tax deposits by the last day of the month following the end of the quarter.
<b>NEBRASKA -</b> CORPORATION BIENNIAL REPORT & PAYMENT OF OCCUPATION TAX	Secretary of State sends forms to the Registered Agent of the corporation.	March 1st of even years - Failure to file the form and pay tax by April 15th will cause an automatic dissolution of corporation by operation of law.	Secretary of State Corporation Division 1445 K Street Room 1301 Lincoln, NE 68508 (402) 471-4079	Tax assessed against domestic corporations based upon paid-up capital stock with a minimum tax of \$26 for \$10,000 or less and a maximum rate of \$23,990. Foreign corporation tax based upon all its property and credits employed in Nebraska at double the rates domestic corporations, with a maximum tax of \$30,000.00.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>NEBRASKA -</b> BUSINESS ENTITY REPORT OF AGRICULTURAL ACTIVITY	Secretary of State sends forms to the Registered Agent of the corporation.	First Report Due with the 1999 Occupational Tax Report, <b>ONLY</b> file new report when changes occur	Secretary of State Corporation Division 1445 K Street Room 1301 Lincoln, NE 68508 (402) 471-4079	No Fee - Report is required of corporations, limited liability companies, limited liability partnerships, limited partnerships and trusts which have an interest in land used for farming or ranching or engage in any farming activity in Nebraska. The report only needs to be turned in once, there are no set periodic reporting requirements. However, a new report must be filed if any information contained in the report changes.
<b>NEBRASKA -</b> LIMITED LIABILITY COMPANY BIENNIAL REPORT	Secretary of State sends forms to the Registered Agent of the limited liability company.	April 1st of odd years - Failure to file the form and pay tax by June 1 <sup>st</sup> will cause an automatic dissolution of corporation by operation of law.	Secretary of State Corporation Division 1445 K Street Room 1301 Lincoln, NE 68508 (402) 471-4079	Filing Fee - \$10.00  LLC's forming or registering as late as December 31 in the prior year , will be required to file.
<b>NEBRASKA -</b> CORPORATION INCOME TAX RETURN & REMITTANCE	Dept. of Revenue sends forms to the corporation.	March 15 <sup>th</sup> /15 <sup>th</sup> day of 3 <sup>rd</sup> month following close of fiscal yr.	Nebraska Dept. of Revenue P.O. Box 94818 Lincoln, NE 68509-4818 (402) 471-5729	Tax rates are 5.58% of the first \$50,000 of taxable income and 7.81% in excess of \$50,000. Estimated tax payments required if tax is \$400 or more. Pay in four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> , & 12 <sup>th</sup> months.
<b>NEBRASKA -</b> S CORPORATION INCOME TAX RETURN & REMITTANCE	Dept. of Revenue sends forms to the corporation.	March 15 <sup>th</sup> or 15 <sup>th</sup> day of 3 <sup>rd</sup> month following close of fiscal year.	Nebraska Dept. of Revenue P.O. Box 94818 Lincoln, NE 68509-4818 (402) 471-5729	No state tax imposed on pass-through items.
<b>NEBRASKA -</b> PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to the entity.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year	Nebraska Dept. of Revenue P.O. Box 94818 Lincoln, NE 68509-4818 (402) 471-5729	Partnership must file a return if doing business in state of if the partnership has Nebraska resident general partners. Partnerships which only have Nebraska income and Nebraska resident individual partners do not need to file a Nebraska partnership return.
<b>NEBRASKA -</b> ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	State Treasurer sends to company at address listed on prior return	Before November 1	State Treasurer Unclaimed Property Division P. O. Box 94788 Capitol Building Lincoln, NE 68509 (402) 471-8497	Every person who has filed a report, or in the case of sums payable on traveler's checks or money orders presumed abandoned, shall pay or deliver to the State Treasurer all abandoned property specified in this report, except that, if the owner establishes his right to receive the abandoned property to the satisfaction of the holder within the time specified , or if it appears that for some other reason the presumption of abandonment is erroneous, the holder need not pay or deliver the property, which will no longer be presumed abandoned, to the State Treasurer, but in lieu thereof shall file a verified written explanation of the proof of claim or of the error in the presumption of abandonment. A Negative Report is not required to be filed.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
NEVADA - SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the last day of the following month.  Quarterly returns due by the last day of the month following the close of the quarter where tax liability does not exceed \$10,000 per month.	State of Nevada/Sales/Use P.O. Box 52609 Phoenix, AZ 85072-2609 (775) 684-2000	6.5% statewide
NEVADA - ANNUAL LIST OF OFFICERS, DIRECTORS & AGENT & ANNUAL BUSINESS LICENSE RENEWAL	Secretary of State sends forms to the Registered Agent. Report can be efiled.	On or before the last day of Anniversary month.	Secretary of State 202 North Carson Street Carson City, NV 89701-4201 (775) 684-5708	<p>Effective October 1, 2003, all publicly traded corporations (applies to all corporations required to file with the Securities and Exchange Commission) must indicate on their annual list that they are publicly traded and must include Central Key Index number (SEC #).</p> <p>Annual List Filing fee is based on the total authorized capital stock (no par stock valued at \$1.00 per share) at the following schedule: \$75,000 or less - <b>\$125</b>; Over \$75,000 up to \$200,000 - \$175; Over \$200,000 up to \$500,000 - \$275; Over \$500,000 up to \$1,000,000 - \$375; Over \$1,000,000 - \$375 plus \$275 for each additional \$500,000 or fraction thereof with a <b>maximum rate of \$11,000</b>. The penalty for late filing is \$75.00.</p> <p>Business License Filing Fee -\$200 - Effective October 1, 2009, administration of the State Business License transferred to the Secretary of State's Office from the Department of Taxation. The application for a business license is part of the Initial List or Annual List of Officers filing and can be filed online, by mail, or in person. All filings must be accompanied by all appropriate fees at the time of filing or the filing will be rejected and additional fees and penalties may apply. A business whose business license expires before the Annual List is due must file a State Business License application and pay the full application fee upon the expiration of its current license. The entity will be required to pay a prorated business license fee when it files its Annual List, and the State Business License expiration date will be adjusted to coincide with the Annual List due date. A State Business License that expires AFTER the Annual List is due may receive a credit for the unused portion of its existing State Business License fee when it files its next Annual List.</p>

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>NEVADA -</b> ANNUAL LIST OF GENERAL PARTNERS OF A LIMITED PARTNERSHIP & ANNUAL BUSINESS LICENSE RENEWAL	Secretary of State sends forms to the Registered Agent. Report can be efiled.	On or before the last day of Anniversary month.	Secretary of State 202 North Carson Street Carson City, NV 89701-4201 (775) 684-5708	Annual List Filing Fee - \$125. Failure to file the Annual List by the due date will result in a \$75 penalty. .  Business License Filing Fee -\$200 - Effective October 1, 2009, administration of the State Business License transferred to the Secretary of State's Office from the Department of Taxation. The application for a business license is part of the Initial List or Annual List of Officers filing and can be filed online, by mail, or in person. All filings must be accompanied by all appropriate fees at the time of filing or the filing will be rejected and additional fees and penalties may apply. A business whose business license expires before the Annual List is due must file a State Business License application and pay the full application fee upon the expiration of its current license. The entity will be required to pay a prorated business license fee when it files its Annual List, and the State Business License expiration date will be adjusted to coincide with the Annual List due date. A State Business License that expires AFTER the Annual List is due may receive a credit for the unused portion of its existing State Business License fee when it files its next Annual List.
<b>NEVADA -</b> ANNUAL LIST OF MANAGERS OR MEMBERS OF LIMITED LIABILITY COMPANIES & ANNUAL BUSINESS LICENSE RENEWAL	Secretary of State sends forms to the Registered Agent. Report can be efiled.	On or before the last day of Anniversary month.	Secretary of State 202 North Carson Street Carson City, NV 89701-4201 (775) 684-5708	Annual List Filing Fee - \$125. Failure to file the Annual List by the due date will result in a \$75 penalty.  Business License Filing Fee -\$200 - Effective October 1, 2009, administration of the State Business License transferred to the Secretary of State's Office from the Department of Taxation. The application for a business license is part of the Initial List or Annual List of Officers filing and can be filed online, by mail, or in person. All filings must be accompanied by all appropriate fees at the time of filing or the filing will be rejected and additional fees and penalties may apply. A business whose business license expires before the Annual List is due must file a State Business License application and pay the full application fee upon the expiration of its current license. The entity will be required to pay a prorated business license fee when it files its Annual List, and the State Business License expiration date will be adjusted to coincide with the Annual List due date. A State Business License that expires AFTER the Annual List is due may receive a credit for the unused portion of its existing State Business License fee when it files its next Annual List.
<b>NEVADA -</b> PUBLICATION OF ANNUAL STATEMENT OF BUSINESS (Foreign Corporations ONLY)	No forms - contact local newspaper for format.	March 31st/last day of 3rd month following close of fiscal yr.	Publish in Newspaper in Nevada - Twice	Publication Costs vary depending on Newspaper

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>NEVADA -</b> ANNUAL REPORT OF PROPERTY PRESUMED ABANDONED AND REMITTANCE	State Treasurer sends to company at address listed on prior return	Before November 1st except Life Insurance Companies May 1st	Unclaimed Property State Treasurer 555 East Washington Avenue Suite 4200 Las Vegas, NV 89101-1075 (702) 486-4140	Every person who files a report shall, at the time of filing the report, pay or deliver to the division all abandoned property specified in this report. A Negative Report is required to be filed - <a href="http://nevadatreasurer.gov/unclaimed/search/?id=0">http://nevadatreasurer.gov/unclaimed/search/?id=0</a>
<b>NEW HAMPSHIRE -</b> CORPORATION BUSINESS PROFITS TAX RETURN	Dept. of Revenue sends forms to the corporation	March 15 <sup>th</sup> /15 <sup>th</sup> day of 3 <sup>rd</sup> month following close of taxable yr.	Department of Revenue Administration Document Processing Division P.O. Box 637 Concord, NH 03302-0637 (603) 271-2191	Tax rate is 8.5%, effective 7-1-2001. (8% for tax years from 7-1-99 - 6-30-2001 and 7%, for tax periods ending before 7-1-99). Estimated tax payments required if tax is \$200 or more. Pay in four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.
<b>NEW HAMPSHIRE -</b> S CORPORATION BUSINESS PROFITS TAX RETURN	Dept. of Revenue sends forms to the corporation	March 15 <sup>th</sup> or 15 <sup>th</sup> day of 3 <sup>rd</sup> month following close of taxable year.	Department of Revenue Administration Document Processing Division P.O. Box 457 Concord, NH 03302-0457 (603) 271-3400	Tax rate is 8.5%, effective 7-1-2001. (8% for tax years from 7-1-99 - 6-30-2001 and 7%, for tax periods ending before 7-1-99).. Estimated tax submit declaration with annual return unless expected tax under \$200; file by end of quarter in which estimated tax exceeds \$200. Pay by 15 <sup>th</sup> of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> and 12 <sup>th</sup> months of current tax year 25% of estimated annual tax.
<b>NEW HAMPSHIRE -</b> PARTNERSHIP INCOME TAX RETURN (BPT)	Dept. of Revenue sends forms to the entity	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month after close of fiscal year.	Department of Revenue Administration Document Processing Division P.O. Box 637 Concord, NH 03302-0637 (603) 271-3400	Must file Business Profits Tax (BPT) return if gross income exceeds \$50,000.  Tax rate is 8.5%, effective 7-1-2001. (8% for tax years from 7-1-99 - 6-30-2001 and 7%, for tax periods ending before 7-1-99).
<b>NEW HAMPSHIRE -</b> PARTNERSHIP INCOME TAX RETURN (BET)	Dept. of Revenue sends forms to the entity	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month after close of fiscal year.	Department of Revenue Administration Document Processing Division P.O. Box 637 Concord, NH 03302-0637 (603) 271-3400	Must file Business Enterprise Tax (BET) return if gross income exceeds \$100,000 or enterprise value tax base exceeds \$50,000.  Tax imposed at the rate of .075%(effective 7-1-2001) on sum of dividends paid + wages paid + interest paid or accrued.
<b>NEW HAMPSHIRE -</b> ANNUAL REPORT & ANNUAL FRANCHISE TAX	Secretary of State sends notice to the principal office of the corporation in January. Annual Report can be filed online by going to <a href="http://www.sos.nh.gov/corporate/annualreport/">www.sos.nh.gov/corporate/annualreport/</a> or if you are unable to file the return online, the 2005 Annual Report can be downloaded from the same location.	April 1st (Postmark Date)	New Hampshire Department of State Annual Reports 107 North Main Street Concord, NH 03301-4989 (603) 271-3246	Filing Fee - \$100. Reports filed after the due date are assessed a late fee of \$50.00. Failure to file will result in the administrative dissolution/revocation of the entity. Annual Report can be filed online by going to <a href="http://www.sos.nh.gov/corporate/annualreport/">www.sos.nh.gov/corporate/annualreport/</a> or if you are unable to file the return online, the Annual Report can be downloaded from the same location.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>NEW HAMPSHIRE - LIMITED LIABILITY COMPANY ANNUAL REPORT</b>	Secretary of State sends forms to the entity address in early January.	April 1st (Postmark Date)	New Hampshire Department of State Annual Reports 107 North Main Street Concord, NH 03301-4989 (603) 271-3246	Filing Fee - \$100. Reports filed after the due date are assessed a late fee of \$50.00. Failure to file will result in the administrative dissolution/revocation of the entity. Annual Report can be filed online by going to <a href="http://www.sos.nh.gov/corporate/annualreport/">www.sos.nh.gov/corporate/annualreport/</a> or if you are unable to file the return online, the Annual Report can be downloaded from the same location.
<b>NEW HAMPSHIRE - ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE</b>	State Treasurer sends to company at address listed on prior return	Before November 1st except Insurance Companies May 1st	Treasury Department Abandoned Property Division 25 Capitol Street, Room 205 Concord, NH 03301-6312 (603) 271-2619	A person who is required to file a report shall pay or deliver to the Abandoned Property Division all abandoned property required to be reported at the time of filing the report except as otherwise provided. Negative Reports are not required to be filed.
<b>NEW JERSEY - SALES AND USE TAX</b>	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month if the tax liability exceeds \$500 for the first and second month of of a quarter.  Quarterly returns due from all taxpayers by the 20th day of of the month following the close of the quarter.	Sales and Use Tax P.O. Box 999 Trenton, NJ 08646-0999 (609) 292-6400	6% statewide 6% statewide, increased to 7% as of July 15, 2006
<b>NEW JERSEY - WITHHOLDING REQUIREMENTS</b>	N/A	Quarterly return due by last day of month following close of quarter.	State of New Jersey P.O. Box 333 Trenton, NJ 08646-0333 (609)292-6400	Employers whose withholding in the prior year is \$20,000 or more must remit taxes using EFT by Wednesday of the week following the date on which wages were paid. Employers whose withholding is \$500 or more for any calendar month must make tax deposits by the fifteenth day of the following month for the first two months of the quarter and by the last day of the month following the end of the quarter for the third month of the quarter. All other employers must make tax deposits by the last day of the month following the end of the quarter.
<b>NEW JERSEY - INFORMATION AT SOURCE (FORMS 1099/1096)</b>	N/A	February 15 <sup>th</sup>	State of New Jersey P.O. Box 333 Trenton, NJ 08646-0333 (609)292-6400	\$1,000 for all 1099's

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>NEW JERSEY - LIMITED PARTNERSHIP ANNUAL REPORT</b>	Division of Taxation requires the Annual Return to be filed online at <a href="https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp">https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp</a> - paper copies are no longer accepted for filing.	On or before the Anniversary date of formation or registration.	State of New Jersey Bureau of Commercial Recording P.O. Box 302 Trenton, NJ 08625-0302 (609) 292-9292 <a href="https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp">https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp</a>	Filing Fee - \$50 - Division of Taxation requires the Annual Return to be filed online at <a href="https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp">https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp</a> - paper copies are no longer accepted for filing.
<b>NEW JERSEY - LIMITED LIABILITY COMPANY ANNUAL REPORT</b>	Division of Taxation requires the Annual Return to be filed online at <a href="https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp">https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp</a> - paper copies are no longer accepted for filing.	On or before the Anniversary date of formation or registration.	State of New Jersey Bureau of Commercial Recording P.O. Box 302 Trenton, NJ 08625-0302 (609) 292-9292 <a href="https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp">https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp</a>	Filing Fee - \$50 - Division of Taxation requires the Annual Return to be filed online at <a href="https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp">https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp</a> - paper copies are no longer accepted for filing.
<b>NEW JERSEY - CORPORATE ANNUAL REPORT</b>	Division of Taxation requires the Annual Return to be filed online at <a href="https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp">https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp</a> - paper copies are no longer accepted for filing.	On or before the Anniversary date of formation or registration.	State of New Jersey Bureau of Commercial Recording P.O. Box 302 Trenton, NJ 08625-0302 (609) 292-9292 <a href="https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp">https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp</a>	Filing Fee - \$50 - Division of Taxation requires the Annual Return to be filed online at <a href="https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp">https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp</a> - paper copies are no longer accepted for filing.
<b>NEW JERSEY - CORPORATION BUSINESS TAX RETURN &amp; PAYMENT</b>	Division of Taxation sends forms to each corporation at the address shown on last year's return.	April 15th/15th day of 4th month following close of fiscal yr.	State of New Jersey Division of Taxation Revenue Processing Center Corporation Tax P.O. Box 666 Trenton, NJ 08646-0666 (609) 292-6400	Tax rate is 7.5% for corps. with entire net income of \$100,000 or less, 9% with entire net income greater than \$100,000. Min. tax: Domestic corps.—\$150 1996; \$200 1997; indexed after 1997. Foreign corps.—\$200 for 1996—1997; indexed after 1997. Minimum tax increased to \$500 for all corps for years beginning on or after January 1, 2002 except corps that are members of affiliated or controlled groups with total payrolls of \$5 million or more - minimum tax of \$2,000. For calendar years beginning in 2006 and thereafter, the minimum tax shall be based on New Jersey Gross Receipts as follows: less than \$100,000 = \$500, \$100,000 - \$249,999 = \$750, \$250,000 - \$499,999 = \$1,000, \$500,000 - \$999,999 = \$1,500, \$1,000,000 or more = \$2,000. For tax years beginning on or after January 1, 2002 and not beginning after June 30, 2006 an Alternative Minimum Assessment (AMA) is established at rates of .0025 - .008 on gross profits and at rates of .00125 - .004 on gross receipts. Estimated tax payments required if tax is \$500 or more. Pay four equal installments by 15th day of 4th, 6th, 9th & 12th months. If prior year tax is \$500 or less, can make 50% installment payment by 15th day of 4th month. For tax periods ending on or after July 1, 2006 but before July 1, 2010 a 4% surtax is imposed.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>NEW JERSEY - S CORPORATION TAX RETURN &amp; PAYMENT</b>	Division of Taxation sends forms to each corporation at the address shown on last year's return.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	State of New Jersey Division of Taxation Revenue Processing Center Corporation Tax P.O. Box 644 Trenton, NJ 08646-0644 (609)292-6400	Tax rate is 7.5% for corps. with entire net income of \$100,000 or less, 9% with entire net income greater than \$100,000. Min. tax: Domestic corps.—\$150 1996; \$200 1997; indexed after 1997. Foreign corps.—\$200 for 1996—1997; indexed after 1997. Minimum tax increased to \$500 for all corps for years beginning on or after January 1, 2002 except corps that are members of affiliated or controlled groups with total payrolls of \$5 million or more - minimum tax of \$2,000. For calendar years beginning in 2006 and thereafter, the minimum tax shall be based on New Jersey Gross Receipts as follows: less than \$100,000 = \$500, \$100,000 - \$249,999 = \$750, \$250,000 - \$499,999 = \$1,000, \$500,000 - \$999,999 = \$1,500, \$1,000,000 or more = \$2,000. For tax years beginning on or after January 1, 2002 and not beginning after June 30, 2006 an Alternative Minimum Assessment (AMA) is established at rates of .0025 - .008 on gross profits and at rates of .00125 - .004 on gross receipts. Estimated tax payments required if tax is \$500 or more. Pay four equal installments by 15th day of 4th, 6th, 9th & 12th months. If prior year tax is \$500 or less, can make 50% installment payment by 15th day of 4th month. For tax periods ending on or after July 1, 2006 but before July 1, 2010 a 4% surtax is imposed.
<b>NEW JERSEY - PARTNERSHIP INCOME TAX RETURN</b>	Division of Taxation sends forms to each partnership at the address shown on last year's return.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	NJ Division of Revenue Processing Center P.O. Box 194 Trenton, NJ 08647-0194 (609)292-6400	Partnership must file a return if doing business in state or if the partnership has New Jersey resident partners. Partnerships deriving any income from New Jersey having more than two owners are subject to a \$150/owner filing fee effective for tax years beginning on or after Jan. 1, 2002.
<b>NEW JERSEY - REPORT OF UNCLAIMED PERSONAL PROPERTY AND REMITTANCE</b>	Department of Treasury sends to address the company designates.	Before November 1st	Department of Treasury Unclaimed Property Administration 50 Barrack St., 6th Floor P. O. Box 214 Trenton, NJ 08646 (609) 984-5214	All property must be paid or delivered to the Department of Treasury at the same time the report is filed. A Negative Report is required to be filed.
<b>NEW MEXICO - WITHHOLDING REQUIREMENTS</b>	N/A	Monthly return due by the 25 <sup>th</sup> of the following month.	Taxation & Revenue Dept. P.O. Box 25128 Santa Fe, NM 87504-5128 (505) 827-0951	Employers withholding \$200 or more per month must make tax deposits by the 25 <sup>th</sup> day of the following month. Employers withholding less than \$200 per month may make tax deposits semi-annually at six-month intervals.
<b>NEW MEXICO - GROSS RECEIPTS TAX</b>	Department sends to address the company listed on prior report	Monthly by 25th, unless different schedule established by Taxation & Revenue Department	Taxation & Revenue Dept. P.O. Box 25128 Santa Fe, NM 87504-5128 (505) 827-0951	Ranging from 5%-8%, Effective July 1, 2010 state tax rate increase of .125%.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>NEW MEXICO -</b> CORPORATION INCOME & FRANCHISE TAX RETURN & PAYMENT	Taxation & Revenue Dept. Sends forms to the corporation.	March 15th/15th day of 3rd month following close of fiscal yr.	Taxation & Revenue Department P.O. Box 25127 Santa Fe, NM 87504-5127 (505) 827-0825	Tax rates are: 4.8% of net income not over \$500,000; \$24,000 plus 6.4% of net income over \$500,000 but not over \$1 million; and \$56,000 plus 7.6% of net income over \$1 million. Estimated tax payments required if tax is \$5,000 or more. Pay three equal installments by 15 <sup>th</sup> day of 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.  Franchise tax of \$50 in addition to income tax..
<b>NEW MEXICO -</b> S CORPORATION INCOME & FRANCHISE TAX RETURN & PAYMENT	Taxation & Revenue Dept. Sends forms to the corporation.	March 15 <sup>th</sup> or 15th day of 3rd month following close of taxable year.	Taxation & Revenue Department P.O. Box 25127 Santa Fe, NM 87504-5127 (505) 827-0825	\$50 Franchise Tax
<b>NEW MEXICO -</b> CORPORATE (BIENNIAL) REPORT AND/OR SUPPLEMENTAL REPORT	State Corporation Commission sends form to corporation at whatever address was supplied to the commission.	March 15th/15th day of 3rd month following close of taxable year. (Postmark Date)	State of New Mexico Public Regulation Commission Corporation Bureau P.O. Drawer 1269 Santa Fe, NM 87504-1269 (505) 827-4510	Filing Fee - \$25. Late penalty of \$200, if filed after due date.
<b>NEW MEXICO -</b> PARTNERSHIP INCOME TAX RETURN	Taxation & Revenue Dept. Sends forms to the entity.	April 15 <sup>th</sup> of 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of taxable year.	Taxation & Revenue Department P.O. Box 25127 Santa Fe, NM 87504-5127 (505)827-0825	Partnership must file a return if doing business in state.
<b>NEW MEXICO -</b> ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Unclaimed Property Division sends to company at address listed on prior return	Before November 1st except for Life Insurance Companies May 1st	Unclaimed Property Division PO Box 25123 Santa Fe, NM 87504-5123 (505) 827-0767	Except for property held in a safe deposit box or other safekeeping depository, upon filing the report, the holder of property presumed abandoned shall pay, deliver, or cause to be paid or delivered to the Unclaimed Property Division the property described in the report as unclaimed, but if the property is an automatically renewable deposit, and a penalty or forfeiture in the payment of interest would result, the time for compliance is extended until a penalty or forfeiture would no longer result. Tangible property held in a safe deposit box or other safekeeping depository may not be delivered to the Unclaimed Property Division until one hundred twenty days after filing the report required. A Negative Report is required to be filed.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<p><b>NEW YORK -</b> SALES AND USE TAX</p>	<p>Department sends to address the company listed on prior report</p>	<p>Due monthly by the 20th day of the following month for taxpayers with taxable receipts of \$300,000 or more in any quarter of the preceding four quarters.</p> <p>Quarterly returns due by the 20th of the following period if the tax liability is in excess of \$3,000 during the course of the year.</p> <p>Quarterly returns are due on or before March 20, June 20, September 20, and December 20 for the three month periods ending with the last day of February, May, August, and November, respectively.</p> <p>Annual returns due on March 20th following the preceding March 1st-February 28th fiscal year period.</p>	<p>NYS Sales Tax Processing JAF Building P.O. Box 1205 New York, NY 10116-1205 (800) 972-1233</p>	<p>State tax rate of 4% through May 31, 2003, 4.25% from June 1, 2003 - May 31, 2005, reverting back to 4% on June 1, 2005 + local rates bringing total tax as high as 8.625%.</p>
<p><b>NEW YORK -</b> WITHHOLDING REQUIREMENTS</p>	<p>N/A</p>	<p>Quarterly return due by last day of month following close of quarter.</p>	<p>NYS Employment Taxes PO BOX 4119 Binghamton, NY 13902-4119 (800)972-1233</p>	<p>Employers withholding \$700 or more in a quarter who withheld \$15,000 or more in the preceding calendar year must make tax deposits by the third business day following the payroll.</p> <p>Employers withholding \$700 or more in a quarter who withheld less than \$15,000 in the preceding calendar year must make tax deposits by the fifth business day following the payroll.</p> <p>Employers who withhold less than \$700 in a quarter must make tax deposits by the last day of the month following the end of the quarter.</p>

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>NEW YORK -</b> BIENNIAL STATEMENTS	Dept. of State mails the prescribed forms to the corporation's address for process as it appears on the State's records. Only preprinted forms issued by the Dept. Of State will be accepted. Duplicate forms should be obtained by written request to the Dept. Of State.	Calendar month during which original certificate of incorporation or application for authority were filed or effective date thereof if stated.	New York Department of State Division of Corporations One Commercial Plaza 99 Washington Avenue Albany, NY 12231-0002 (518) 473-6385	Filing Fee - \$9. Failure to file the statement by the due date may subject the corporation to a fine of \$250.
<b>NEW YORK -</b> ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Office of Unclaimed Funds sends to company at address listed on prior return	Before March 10th	New York State Office of the State Comptroller Office of Unclaimed Funds 110 State Street 8th Floor Albany, NY 12236 (518) 270-2200	Every domestic or foreign corporation or public corporation or fiduciary shall pay or deliver to the Office of Unclaimed Funds all property which on the preceding thirty-first day of December was deemed abandoned excepting such property as since that date has ceased to be abandoned. A Negative Report is required to be filed.
<b>NEW YORK -</b> CORPORATION FRANCHISE TAX RETURN, METROPOLITAN TRANSPORTATION BUSINESS TAX SURCHARGE REPORT & PAYMENT.	Dept. Of Tax & Finance mails forms to each corporation.	March 15th/15th day of third month following close of fiscal yr.	NYS Corporation Tax Processing Unit P.O. Box 1909 Albany, NY 12201-1909 (800) 972-1233	Tax rate is 9% on entire net income -minimum tax \$325. Tax rate reduced as follows: 8.5% for years beginning after June 30, 1999; 8.0% for years beginning after June 30, 2000, 7.5% for years beginning after June 30, 2001. Effective July 1, 1999 minimum tax reduced for taxpayers with gross payrolls of less than \$250,000 to \$100 and for taxpayers with gross payrolls of \$250,000 to \$500,000 to \$225. Capital base tax of .178% if greater than tax on income. Estimated tax payments required if tax is \$1,000 or more. Mandatory first installment due by 15th day of third month with tax return or extension request for preceding year. Pay remainder in three equal installments by 15th day of 6th, 9th & 12th months. Applicable to taxable years beginning after 2002 and before 2006, the first estimated tax installment payment is increased to 30% where the preceding year's tax exceeded \$100,000.  Metropolitan Commuter Transportation District (MCTD) surcharge of 17% - minimum tax of \$55.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>NEW YORK -</b> S CORPORATION FRANCHISE TAX RETURN	Dept. Of Tax & Finance mails forms to each corporation.	March 15 <sup>th</sup> or 15th day of third month following close of fiscal year.	NYS Corporation Tax Processing Unit P.O. Box 22093 Albany, NY 12201-2093 (800) 972-1233	Tax rate for NY S Corps that do not qualify as small business taxpayers is 1.125% for tax years beginning before July 1, 1999, .975% for tax years beginning after June 30, 1999 and before July 1, 2000, .825% for tax years beginning after June 30, 2000 and before July 1, 2001, .650% for tax years beginning after June 30, 2001. Minimum tax of \$100 if gross payroll of \$250,000 or less, \$225 if gross payroll \$250,001 - \$500,000, \$325 if gross payroll \$500,001 - \$1,000,000, \$425 if gross payroll \$1,000,001 - \$6,250,000, \$1,500 if gross payroll \$6,250,000 or more.
<b>NEW YORK -</b> PARTNERSHIP INCOME TAX RETURN	Dept. Of Tax & Finance mails forms to each entity.	January 30th or 30th day following close of fiscal year.	State Processing Center P.O. Box 22076 Albany, NY 12201-2076 (800)225-5829	Partnership must file a return if doing business in state or if the partnership has New York resident partners. LLC's and LLP's subject to \$50 per member fee: minimum \$325, maximum \$10,000. For tax years beginning in 2003 and 2004 the filing fee increases to \$100 per member: minimum \$500, maximum \$25,000 with payment due by the 30th day after the close of the tax year.
<b>NEW YORK -</b> FOREIGN CORPORATION LICENSE FEE REPORT	Dept. Of Tax & Finance mails forms to each corporation	2 ½ months after close of tax year.	NYS Corporation Tax Processing Unit P.O. Box 22038 Albany, NY 12201-2038 (800) 972-1233	Rate is 1/20% of par value and \$.05 per share on no-par stock employed in state - minimum fee of \$10.  A foreign corporation must pay a license fee for the privilege of exercising its corporate franchise or carrying on its business in New York State. This fee is in addition to the annual franchise tax and is payable only once, unless the capital share structure changed or the amount of the capital stock employed in New York State increased since the license fee return was filed. Some changes in capital share structure are as follows:  - Stock Split - Issuance of authorized stock - Change of par value stock to no-par stock - Change of no-par stock to par value stock
<b>NEW YORK -</b> LIMITED LIABILITY COMPANY BIENNIAL FILING FEE	Dept. Of Tax & Finance mails forms to each entity.	During the Anniversary Month of formation/ registration	New York State Dept. Of State Division of Corporations 41 State Street Albany, NY 12231-0002 (518) 473-2492	Filing Fee - \$9. Failure to file the statement by the due date may subject the Limited Liability Company to a fine of \$250.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<p><b>NORTH CAROLINA - SALES AND USE TAX</b></p>	<p>Department sends to address the company listed on prior report</p>	<p>Semimonthly returns due within ten days after the 15th and the last day of the month if the tax liability is consistently \$20,000 per month. Effective January 1, 2002 the threshold for semimonthly filing has been reduced to \$10,000. Effective October 1, 2010, prepayments of sales and use taxes are no longer required from taxpayers who are consistently liable for less than \$15,000 per month. Effective October 1, 2011, the amount is increased to \$20,000.</p> <p>Due monthly by the 15th day of the following month.</p> <p>Quarterly returns due by the 15th day following the close of the quarter if the tax liability does not exceed \$100 per month.</p>	<p>North Carolina Department Of Revenue P.O. Box 25000 Raleigh, NC 27640-0640 (877) 252-3052</p>	<p>State tax rate of 4.5% increasing to 5.5% effective September 1, 2009 and increasing to 5.75% effective October 1, 2009, reverting to 4.5% on July 1, 2011. Counties impose additional local sales tax.</p> <p>Effective October 1, 2010, prepayments of sales and use taxes are no longer required from taxpayers who are consistently liable for less than \$15,000 per month (currently \$10,000). Effective October 1, 2011, the amount is increased to \$20,000. Taxpayers exempt from the prepayment requirements are still subject to the monthly reporting and payment requirements.</p>
<p><b>NORTH CAROLINA - WITHHOLDING REQUIREMENTS</b></p>	<p>N/A</p>	<p>Quarterly return due by last day of month following close of quarter.</p>	<p>Department of Revenue P.O. Box 25000 Raleigh, NC 27640-0001 (877) 252-3052</p>	<p>Employers who withhold an average of at least \$2,000 per month must make tax deposits at the same time they are required to do so for federal purposes.</p> <p>Employers who withhold an average of \$500 or more but less than \$2,000 each month must make tax deposits by the fifteenth day of the following month.</p> <p>Employers who withhold less than an average of \$500 per month must make tax deposits by the last day of the month following the end of the quarter.</p> <p>Effective January 1, 2002 employers with withholding tax liabilities between \$250 and \$500 are required to pay monthly.</p>

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
NORTH CAROLINA - ANNUAL REPORT	.Blank forms may be obtained from: <a href="http://www.secretary.state.nc.us/corporations/ARentry.aspx?BlankForm=True">http://www.secretary.state.nc.us/corporations/ARentry.aspx?BlankForm=True</a>	15th day of 3rd month after income year end (effective for tax years after 12/31/97).	Secretary of State P.O. Box 29622 Raleigh, NC 27626-0622 (919) 807-2225	Filing Fee - \$25, if hard copy is filed with the Department of Revenue and \$18 if filed online with the Secretary of State.
NORTH CAROLINA - COMBINED FRANCHISE & INCOME TAX RETURN & PAYMENT OF TAX	Dept. of Revenue sends forms to the corporation.	March 15th or 15th day of 3rd month after income year end.	North Carolina Dept. Of Revenue P.O. Box 25000 Raleigh, NC 27640-0500 (877) 252-3052	Tax rate for tax years beginning in 1998, 7.25%; in 1999, 7%; for tax years beginning after 1999, 6.9%. A 3% surcharge is imposed for tax years beginning on or after January 1, 2009 through December 31, 2010. Estimated tax payments required if tax is \$500 or more. Pay in four equal installments on 15th day of 4th, 6th, 9th & 12th months.  Franchise Tax rate is \$1.50 for each \$1,000 of capital stock, surplus and undivided profits allocated to North Carolina – minimum tax of \$35.
NORTH CAROLINA - S CORPORATION TAX RETURN	Dept. of Revenue sends forms to the corporation.	March 15th or 15th day of 3rd month following close of fiscal year.	North Carolina Dept. of Revenue P.O. Box 25000 Raleigh, NC 27640-0530 (877) 252-3052	Franchise Tax rate is \$1.50 for each \$1,000 of the amount of issued and outstanding capital stock, surplus and undivided profits allocated to North Carolina - minimum tax of \$35- \$75,000 max.  No state tax imposed on pass-through items.
NORTH CAROLINA - PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to the entity.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	North Carolina Dept. of Revenue P.O. Box 25000 Raleigh, NC 27640-0645 (877) 252-3052	Partnership must file a return if doing business in state.  If a partnership has one or more nonresident partners, the managing partner may be responsible for reporting the share of the income of nonresident partners and may be required to compute and pay the tax due for each nonresident partner.
NORTH CAROLINA - ANNUAL REPORT OF LIMITED LIABILITY COMPANIES	Blank forms may be obtained from: <a href="http://www.secretary.state.nc.us/corporations/ARentry.aspx?BlankForm=True">http://www.secretary.state.nc.us/corporations/ARentry.aspx?BlankForm=True</a>	April 15 <sup>th</sup>	Secretary of State P.O. Box 29622 Raleigh, NC 27626-0622 (919) 807-2225	Filing Fee - \$200

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>NORTH CAROLINA -</b> ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	State Treasurer sends to company at address listed on prior return	Before November 1st	State Treasurer Escheat & Unclaimed Property Program 325 North Salisbury Street Raleigh, NC 27603-1385 (919) 508-1000	Upon filing the report , property presumed abandoned shall be paid, delivered, or cause to be paid or delivered to the Treasurer the property described in the report, but if the property is an automatically renewable deposit, and a penalty or forfeiture in the payment of interest would result, the time for compliance is extended to the next filing and delivery date at which a penalty or forfeiture would no longer result. Negative reports are not required to be filed. Beginning January 1, 2010 holders reporting 50 or more property owner records shall file the report in the NAUPA format.
<b>NORTH DAKOTA -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the last day of the following month if taxable sales for the preceding calendar year were \$333,000 or more.  Quarterly returns due by the last day of the month following the close of the quarter	Office of State Tax Commissioner State Capitol, 600 E. Blvd. Ave, Dept. 127 Bismarck, ND 58505-0553 (701) 328-3470	5% statewide
<b>NORTH DAKOTA -</b> WITHHOLDING REQUIREMENTS	N/A	Quarterly return due by last day of month following close of quarter.	Office of State Tax Commissioner State Capitol, 600 E. Blvd. Ave, Dept. 127 Bismarck, ND 58505-0554 (701)328-3125	Employers who withheld \$250 or more in the previous calendar year must make tax deposits by the last day of the month following the end of the quarter. Employers who withheld less than \$250 in the previous calendar year must make a tax deposit by January 31 <sup>st</sup> of the following year.
<b>NORTH DAKOTA -</b> INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 <sup>th</sup>	Office of State Tax Commissioner State Capitol, 600 E. Blvd. Ave, Dept. 127 Bismarck, ND 58505-0554 (701)328-3125	1099 forms are not required for dividends, interest and retirement plan distributions. Federal filing thresholds apply for other payments.
<b>NORTH DAKOTA -</b> CORPORATION INCOME TAX RETURN	State Tax Commission sends forms to each corporation at the address shown on last year's return.	April 15th/15th day of 4th month following close of fiscal yr.	Office of State Tax Commissioner State Capitol, 600 E. Blvd. Ave, Dept. 127 Bismarck, ND 58505-0599 (701) 328-2046	Tax rates are: 3% of 1st \$3,000 of taxable income (2.6% for years beginning after 2003); 4.5% of next \$5,000 (4.1% for years beginning after 2003); 6% of next \$12,000 (5.6% for years beginning after 2003); 7.5% of next \$10,000 (6.4% for years beginning after 2003); 9% of next \$20,000 and 10.5% over \$50,000 (7% on taxable income over \$30,000 for years beginning after 2003, 6.5% for tax years beginning in 2007). Effective for taxable years beginning after December 31, 2008, the five corporate income tax brackets are reduced to three as follows: 2.1% for the first \$25,000 of taxable income, 5.25% for taxable income between \$25,000 and \$50,000, and 6.4% for taxable income above \$50,000. Estimated tax payments required if tax is \$5,000 or more. Pay in four equal installments by 15th day of 4th, 6th & 9th months and 15th day of first month following close of year.

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>NORTH DAKOTA - S CORPORATION INCOME TAX RETURN</b>	State Tax Commission sends forms to each corporation at the address shown on last year's return.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Office of State Tax Commissioner State Capitol, 600 E. Blvd. Ave, Dept. 127 Bismarck, ND 58505-0599 (701) 328-3450	No state tax imposed on pass-through items.
<b>NORTH DAKOTA - PARTNERSHIP INCOME TAX RETURN</b>	State Tax Commission sends forms to each entity at the address shown on last year's return.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Office of State Tax Commissioner State Capitol, 600 E. Blvd. Ave, Dept. 127 Bismarck, ND 58505-0599 (701) 328-3450	Partnership must file a return if doing business in state.
<b>NORTH DAKOTA - FOREIGN ANNUAL REPORT &amp; LICENSE FEE</b>	Secretary of State sends forms to Registered Agent.	Foreign Corporation -May 17th (Postmark Date)	Annual Report Processing Center North Dakota Secretary of State P.O. Box 5513 Bismarck, ND 58506-5513 (701) 328-4284	Filing Fee - \$25.  If it is not postmarked on or before May 17th and the corporation shall be subject to a late filing penalty of \$20.00, if filed before August 18.; and, if filed after August 16th and on or before May 16th of the following year the corporation will be subject to \$60 penalty.
<b>NORTH DAKOTA - DOMESTIC ANNUAL REPORT &amp; LICENSE FEE</b>	Secretary of State sends forms to Registered Agent.	Domestic Corporation - August 1st (Postmark Date)	Annual Report Processing Center North Dakota Secretary of State P.O. Box 5513 Bismarck, ND 58506-5513 (701) 328-4284	Filing Fee - \$25.  If it is not postmarked on or before August 1st and the corporation shall be subject to a late filing penalty of \$20.00, if filed before November 1st.; and, if filed after November 1st and on or before August 1st of the following year the corporation will be subject to \$60 penalty.
<b>NORTH DAKOTA - ANNUAL UNCLAIMED PROPERTY REPORT AND REMITTANCE</b>	Unclaimed Property Division sends to company at address listed on prior return	Before November 1st except Life Insurance Companies May 1st	Unclaimed Property Division North Dakota State Land Dept. P.O. Box 5523 Bismarck, ND 58506-5523 Telephone (701)328-2800	All property must be paid or delivered to the Unclaimed Property Division at the same time the report is filed. A Negative Return is required to be filed on line at <a href="http://www.land.state.nd.us/">http://www.land.state.nd.us/</a> .
<b>NORTH DAKOTA - ANNUAL REPORT OF LIMITED LIABILITY COMPANIES</b>	Secretary of State sends forms to Registered Agent.	On or before November 15th	Annual Report Processing Center North Dakota Secretary of State P.O. Box 5513 Bismarck, ND 58506-5513 (701) 328-4284	Filing Fee - \$50.00  If it is not postmarked on or before November 15th, the filing fee becomes \$100.00
<b>NORTH DAKOTA - LIMITED PARTNERSHIP ANNUAL REPORT</b>	Secretary of State sends forms to Registered Agent.	On or before April 1 <sup>st</sup> of each year	Annual Report Processing Center North Dakota Secretary of State P.O. Box 5513 Bismarck, ND 58506-5513 (701) 328-4284	Filing Fee - \$25, if postmark on or before April 1 <sup>st</sup> and \$45, if postmarked after April st.

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>OHIO -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 23rd day of the following month.	Ohio Department of Taxation P.O. Box 16560 Columbus, OH 43216-6560 (888) 405-4039	5% statewide (increased to 6% for period July 1, 2003 - June 30, 2005) + local tax
<b>OHIO -</b> WITHHOLDING REQUIREMENTS	N/A	Employer's payment of Ohio Tax Withheld due with tax deposits based on thresholds measured by the amount of taxes withheld during the 12-month period ending June 30 of the previous year.	Ohio Dept. of Taxation P.O. Box 182667 Columbus, OH 43218-2667 (888) 405-4039	Employers who accumulate \$100,000 or more of withholding during a partial-weekly period (consists of a consecutive Saturday, Sunday, Monday, and Tuesday or a consecutive Wednesday, Thursday, and Friday) and whose payments during the 12-month period ending June 30 of the previous year were more than \$180,000 must deposit withheld taxes using EFT by the first banking day after the payday that the \$100,000 was accumulated. Employers whose withheld taxes during the 12 month period ending June 30 of the previous year were more than \$180,000 must deposit the withheld taxes within 3 banking days using EFT. Employers whose withheld taxes during the 12-month period ending June 30 of the previous year were more than \$2,000 but less than \$84,000 must make tax deposits by the fifteenth day of the following month. All other employers must make tax deposits by the last day of the month following the end of the quarter.
<b>OHIO -</b> COMMERCIAL ACTIVITY TAX (CAT)	Forms can be obtained from the Department of Taxation Web Site	45 days after the end of each tax period - beginning January 1, 2006, taxpayers with taxable gross receipts in excess of \$1 million per calendar year will file and pay quarterly. All other taxpayers will pay annually. The due date for the return is forty days after the end of each tax period. For the 2006 tax year, all taxpayers will be required to pay the annual privilege tax of \$150 for the first \$1 million in taxable gross receipts by May 10, 2006. Taxpayers subject to quarterly tax reporting will also have to make payment of the first quarter tax at that time.	Ohio Department of Taxation P.O. Box 182101 Columbus, OH 43218-2101 (800) 282-1782	Effective July 1, 2005 a new commercial activity tax (CAT) is imposed on corporations doing business in Ohio that have taxable gross receipts in excess of \$150,000. The annual tax will equal \$150 on taxable gross receipts in excess of \$150,000 plus .26% of taxable gross receipts in excess of \$1,000,000. The basic tax rate is .26% but is being phased in over a five-year period as follows: from July 1, 2005 - March 31, 2006 - 23%, from April 1, 2006 - March 31, 2007 - 40%, from April 1, 2007 - March 31, 2008 - 60%, from April 1, 2008 - March 31, 2009 - 80% and after March 31, 2009 - 100%.  Taxpayers having over \$150,000 in taxable gross receipts are required to register for the CAT. A one-time registration is required for all taxpayers (annual and quarterly taxpayers). The deadline for registration is November 15, 2005. If a person first becomes subject to the CAT after November 15, 2005 the taxpayer is required to register within 30 days. All registrations are subject to a one-time fee; single taxpayers are subject to a \$15 fee if filed electronically and \$20 if filed via paper, consolidated and combined taxpayers are subject to a maximum fee for all its members of \$200.

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
OHIO - ANNUAL FRANCHISE TAX REPORT	Forms can be obtained from the Department of Taxation Web Site	Between January 1st and March 31st	Ohio Department of Taxation P.O. Box 27 Columbus, OH 43266-0027 (888) 405-4039	Tax greater of (1) \$50, or (2) 4 mills (5.82 mills, eff for tax yrs. starting before 1-1-99) times net worth (Basis A), or (3) 5.1% of first \$50,000 of net income (Basis B) plus 8.5% (8.9%, eff for tax yrs. starting before 1-1-99) of excess over \$50,000. Added litter tax on net income basis pay greater of added 0.11% tax on first \$50,000 of taxable income and 0.22% on the balance; on net worth basis, pay 0.00014 times taxable value; max. tax, \$5,000. Estimated tax payments required if tax return and full payment not made by Jan. 31st. Pay 1/3 of tax by Jan. 31 <sup>st</sup> and remaining 2/3 by March 31 <sup>st</sup> .  Beginning with the 2006 tax year, the corporation franchise tax will be phased out over a five-year period as follows: 2006 - 80%, 2007 - 60%, 2008 - 40%, 2009 - 20% and 2010 - zero.
OHIO - PARTNERSHIP INCOME TAX RETURN	Forms are mailed to the entity by the Department Of Taxation	April 15 <sup>th</sup> of 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Ohio Department of Taxation P.O. Box 181140 Columbus, Ohio 43218-1140 (888) 405-4039	Partnership must file a return if doing business in state.  Effective July 1, 2005 a new commercial activity tax (CAT) is imposed on partnerships, LLCs and LLPs doing business in Ohio that have taxable gross receipts in excess of \$150,000. The annual tax will equal \$150 on taxable gross receipts in excess of \$150,000 plus .26% of taxable gross receipts in excess of \$1,000,000. The basic tax rate is .26% but is being phased in over a five-year period as follows: from July 1, 2005 - March 31, 2006 - 23%, from April 1, 2006 - March 31, 2007 - 40%, from April 1, 2007 - March 31, 2008 - 60%, from April 1, 2008 - March 31, 2009 - 80% and after March 31, 2009 - 100%.
OHIO - RETURN OF TAXABLE BUSINESS PROPERTY	Department of Taxation mails form to the principal address of the corporation of record.	April 30	Inter-county Filings:  Ohio Department of Taxation P. O. Box 530 Columbus, OH 43216-0530 (888) 644-6778  Single County Filing: County Auditor wherein property is located	Single county are required to pay 1/2 the personal property tax to the County Treasurer at the time of filing the return. The second half is to be paid to the County treasurer on or before September 20th. Personal property taxes of inter-county corporations reporting to the Department of Taxation are due and payable on or before September 20th to the Treasurer of the respective counties in which the property is located. Up to \$10,000 exemption allowed on listed value of property. <b>Penalties:</b> If taxpayer fails to file timely return or fails to list or disclose any item he is required to return, penalties of up to 50% may be added to the assessment of each class or item of taxable property omitted.
OHIO - ANNUAL REPORT OF UNCLAIMED FUNDS AND REMITTANCE	Department of Commerce sends to address the company designates.	Before November 1st except Insurance Companies May 1st	Department of Commerce Division of Unclaimed Funds 77 South High Street 20th Floor Columbus, OH 43215-6108 (614) 466-4433	All funds must be paid or delivered to the Department of Commerce at the same time the report is filed. A Negative Report is required to be filed.

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>OKLAHOMA -</b> FOREIGN CORPORATION ANNUAL CERTIFICATE OF AMOUNT OF CAPITAL INVESTED IN OKLAHOMA	Secretary of State mails to address corporation has provided.	Anniversary of Qualification.	Secretary of State 101 State Capitol Bldg. Oklahoma City, OK 73105 (405) 521-3911	An additional fee may be due at .10 of 1% if increase in capital employed in Oklahoma. If increase, a further fee of \$1.00 is payable to the Secretary of State for issuance of a formal Certificate of Increase and a fee of \$10.00 is assessed for filing the certificate. No increase - filing fee is \$10.00.
<b>OKLAHOMA -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.	Oklahoma Tax Commission 2501 N. Lincoln Blvd. Oklahoma City, OK 73194-0010 (405) 521-3160	4.5% statewide - if an average of \$2500 or more per month in use/sales tax for prior fiscal year was remitted, then must participate in the electronic funds transfer and data exchange program.
<b>OKLAHOMA -</b> WITHHOLDING REQUIREMENTS	N/A	Monthly return due by 20 <sup>th</sup> day of each succeeding month.  Quarterly return due by 20 <sup>th</sup> day of month following close of quarter.	Oklahoma Tax Commission P.O. Box 26890 Oklahoma City, OK 73126-0890 (405)521-3160	Employers who withheld \$10,000 or more per month in the previous year must make tax deposits using the federal semi-weekly schedule. Employers who withhold more than \$500 per quarter must make tax deposits by the fifteenth day of each succeeding month. <b>Quarterly-</b> If the amount withheld by the employer is \$500 or less, per quarter, you may file a quarterly return.
<b>OKLAHOMA -</b> INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 15 <sup>th</sup>	Oklahoma Tax Commission 2501 North Lincoln Boulevard Oklahoma City, OK 73194-0009 (405)521-4667	Filing thresholds are \$100 for dividends and interest and \$750 for rents and other income.
<b>OKLAHOMA -</b> CORPORATION INCOME TAX RETURN & PAYMENT	Tax Commission sends forms to the corporation.	March 15 <sup>th</sup> /15 <sup>th</sup> day of 3 <sup>rd</sup> month following close of fiscal yr.	Oklahoma Tax Commission P.O. Box 26800 Oklahoma City, OK 73126-0800 (405)521-3160	Tax rate is 6% . Estimated tax payments are required if tax is \$500 or more. Pay in four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> & 9 <sup>th</sup> months and 15 <sup>th</sup> day of 1 <sup>st</sup> month of following year.
<b>OKLAHOMA -</b> S CORPORATION INCOME TAX RETURN & PAYMENT	Tax Commission sends forms to the corporation.	March 15 <sup>th</sup> or 15 <sup>th</sup> day of 3 <sup>rd</sup> month following close of fiscal year.	Oklahoma Tax Commission P.O. Box 26800 Oklahoma City, OK 73126-0800 (405)521-3160	No state tax imposed on pass-through items.
<b>OKLAHOMA -</b> PARTNERSHIP INCOME TAX RETURN	Tax Commission sends forms to the entity.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Oklahoma Tax Commission P.O. Box 26800 Oklahoma City, OK 73126-0800 (405)521-3160	Partnership must file a return if doing business in state.

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>OKLAHOMA -</b> ANNUAL CERTIFICATE OF LIMITED LIABILITY COMPANY	Secretary of State mails to the principal address of the company.	On or before the Anniversary date of formation or registration.	Oklahoma Secretary of State 2300 N. Lincoln Blvd., Rm 101 Oklahoma City, OK 73105-4897 (405) 522-4560	Filing Fee - \$25 - failure to file within 60 days of the due date will result in the companies loss of good standing.
<b>OKLAHOMA -</b> ANNUAL CERTIFICATE OF LIMITED PARTNERSHIP	Secretary of State mails to the principal address of the company.	On or before the Anniversary date of formation or registration.	Oklahoma Secretary of State 2300 N. Lincoln Blvd., Rm 101 Oklahoma City, OK 73105-4897 (405) 522-4560	Filing Fee - \$50 - failure to file within 60 days of the due date will result in the companies loss of good standing.
<b>OKLAHOMA -</b> ANNUAL FRANCHISE TAX RETURN & TAX	Forms are mailed to all corporations by the Tax Commission	Between July 1st and August 31st unless an election to file with the State income tax return is made - then the due date would be on the 15th day of 3rd month following the close of the Fiscal Year End	Oklahoma Tax Commission Franchise Tax Division P. O. Box 26930 Oklahoma City, OK 73126-0930 (405) 521-3160	Rate is \$1.25 on each thousand dollars or fraction thereof of the amount of capital used, invested or employed in Oklahoma - if tax is \$10 or less no tax would be due - maximum \$20,000.  Foreign Corporations remit Annual Registered Agent Fee of \$100 with return.
<b>OKLAHOMA -</b> ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Unclaimed Property Division sends to company at address listed on prior return	File before November 1st and deliver property by April 1st	State of Oklahoma Office of State Treasurer Unclaimed Property Division 4545 N. Lincoln Blvd. Suite 106 Oklahoma City , OK 73105-3413 (405)521-4273	A person who is required to file a report, within six (6) months after the final date for filing the report as required, shall pay or deliver to the State Treasurer all abandoned property required to be reported after first deducting therefrom expenses incurred in the mailing of notices required and any offsets as provided by law. Any such person who, pursuant to a statutory requirement, filed a bond or bonds pertaining to such abandoned property with the State Treasurer may also deduct an amount equivalent to that part of the bond premium attributable to such abandoned property. A Negative Report is not required to be filed, but encouraged by the state.
<b>OREGON -</b> WITHHOLDING REQUIREMENTS	N/A	Quarterly return due by last day of month following close of quarter.	Oregon Dept. of Revenue P.O. Box 14800 Salem, OR 97309-0920 (503)945-8091	Employers must make tax deposits at the same time that federal deposits are remitted.
<b>OREGON -</b> CORPORATE ANNUAL REPORT	Forms are mailed by the Corporation Commissioner to the mailing address as shown on state's records. Can be eFiled.	Anniversary date of Incorporation or Qualification	Oregon Secretary of State P. O. Box 4353 Portland, OR 97208-4353 (503) 986-2200	Filing Fee - Domestic corporation \$100 and Foreign corporation \$275

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<b>OREGON -</b> LIMITED PARTNERSHIP ANNUAL REPORT	Forms are mailed by the Corporation Commissioner to the mailing address as shown on state's records. Can be eFiled.	Anniversary date of Organization or Registration	Director, Corporation Division Office of the Secy. of State 158 12th St., North East Salem, OR 97310-0210 (503) 986-2200	Filing Fee - Domestic LP \$100 and Foreign LP \$275
<b>OREGON -</b> LIMITED LIABILITY COMPANY ANNUAL REPORT	Forms are mailed by the Corporation Commissioner to the mailing address as shown on state's records. Can be eFiled.	Anniversary date of Formation or Registration	Director, Corporation Division Office of the Secy. of State 158 12th St., North East Salem, OR 97310-0210 (503) 986-2200	Filing Fee - Domestic LLC \$100 and Foreign LLC \$275
<b>OREGON -</b> CORPORATION EXCISE/INCOME TAX RETURN & PAYMENT OF TAX	Dept. of Revenue sends forms to whatever address was supplied on last return.	April 15th/15th day of 4th month following close of fiscal yr.	Oregon Dept. Of Revenue P. O. Box 14790 Salem, OR 97309-0470 (503) 378-4988	<p>Tax rate is 6.6% for tax years ending on or before December 31, 2008. For tax years beginning on or after January 1, 2009, and before January 1, 2011, all corporations' taxable income up to \$250,000 will be taxed at the 6.6% tax rate and any taxable income over \$250,000 will have an increased marginal tax rate of 7.9%.</p> <p>For tax years beginning on or after January 1, 2011, and before January 1, 2013, all corporations' taxable income up to \$250,000 will be taxed at the 6.6% tax rate and any taxable income over \$250,000 would have a marginal tax rate of 7.6%. For tax years beginning on or after January 1, 2013, all corporations' taxable income up to \$10 million will be taxed at the 6.6% tax rate and any taxable income over \$10 million would have a marginal tax rate of 7.6%.</p> <p>For tax years beginning on or after January 1, 2003 and before January 1, 2006, the minimum corporate tax is replaced by a graduated tax that varies depending upon the Oregon sales of the corporation during the tax year. The minimum tax if the corporation has Oregon sales for the tax year of less than \$20,000 - \$250, \$20,000 or more but less than \$100,000 - \$500, \$100,000 or more but less than \$2 million- \$1,000, \$2 million or more but less than \$5 million - \$2,000, \$5 million or more but less than \$15 million - \$3,000, \$15 million or more but less than \$25 million- \$4,000 and \$25 million or more- \$5,000. Effective for 2009 the minimum tax is increased to an amount ranging from \$150 for corporations with less than \$500,000 in Oregon sales to \$100,000 for corporations with Oregon sales exceeding \$100 million. Estimated tax payments required if tax is \$500 or more. Pay in four equal installments by 15th day of 4th, 6th, 9th &amp; 12th months.</p>
<b>OREGON -</b> S CORPORATION INCOME TAX RETURN	Dept. of Revenue sends forms to whatever address was supplied on last return.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Oregon Dept. Of Revenue Revenue Building P. O. Box 14777 Salem, OR 97309-0960 (503)378-4988	<p>Minimum tax of \$10, increased to \$150 beginning with tax year 2009.</p> <p>No state tax imposed on pass-through items.</p>

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<b>OREGON -</b> PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to whatever address was supplied on last return.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Oregon Department of Revenue P.O. Box 14260 Salem, OR 97309-5060 (503)378-4988	Partnership must file a return if doing business in state or if the partnership has Oregon resident partners. Effective for 2009 a \$150 entity tax is imposed on partnerships.
<b>OREGON -</b> ANNUAL REPORT OF PROPERTY PRESUMED ABANDONED AND REMITTANCE	Forms are mailed by Division of State Lands to company address listed on prior year report.	Before November 1st	Department of State Lands Unit 18 P.O. Box 4395 Portland, OR 97208-4395 (503) 378-3805	All property must be paid or delivered to the Division of State Lands at the same time the report is filed. Negative Return is not required to be filed unless this is the first year for filing a return, then a negative return should be filed.
<b>PENNSYLVANIA -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th of the following month if the tax liability reported for the 3rd calendar quarter of the preceding year exceeds \$600.  Quarterly returns due by the 20th day following the close of the quarter if the tax liability does not exceed \$600 .	Pa Department of Revenue Dept. 280901 Harrisburg, PA 17128-0901 (717) 787-1064	Ranging from 6%-8%
<b>PENNSYLVANIA -</b> WITHHOLDING REQUIREMENTS	N/A	Employer deposit statement of withholding tax due with tax deposits on semimonthly, monthly or quarterly basis.	PA Dept. of Revenue Dept 280903 Harrisburg, PA 17128-0903 (717)783-1488	Employers withholding \$1,000 or more for each quarter can must make tax deposits within three banking days after the close of each semimonthly period (periods ending on the 15th day and last day of the month).  Employers withholding at least \$300 but less than \$1,000 for each quarter must make tax deposits by the fifteenth day of the following month.  Employers withholding less than \$300 per quarter must make tax deposits by the last day of the month following the end of the quarter.  The State has revised its deposit frequency rules beginning with tax returns due after May 31, 2010. Deposits must be made on a semi-weekly basis if withholding for the year is expected to be \$20,000 or more.  Deposits must be made on a semi-monthly basis if withholding for the year is expected to be \$4,000 or more, but less than \$20,000.  Deposits must be made on a monthly basis if withholding for the year is expected to be \$1,200 or more, but less than \$4,000.  Deposits must be made on a quarterly basis if withholding for the year is expected to be less than \$1,200.

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>PENNSYLVANIA -</b> DECENNIAL REPORT OF ASSOCIATION CONTINUED EXISTENCE (CORPORATION, LIMITED LIABILITY COMPANY AND LIMITED PARTNERSHIP)	Form <b>MUST</b> be obtained from the Department of State or downloaded from the Pennsylvania Secretary Internet Web Site.	Initial Return is due prior to December 31, 2001 and every 10 years thereafter.	Department of State Corporation Bureau P. O. Box 8724 Harrisburg, PA 17105-8724 (717) 787-1057	Filing Fee - \$70 - The enclosed Decennial Report and appropriate filing fee must be received prior to January 1, 2001, unless the company has made a filing with the Department of State within the last ten years. If a filing has been within the last ten years, then the first Decennial Report will be due in the year 2010. Failure to file the report will result in the loss of the company's name which will become available for use by others.  PLEASE NOTE no filing of the form is required if the company has during the preceding ten years made any filing with the Department of State under Pa. Code other than on a form listed in 19 Pa. Code § 17.51, which relates to name searches, consents to appropriation of names, consents to use of similar names and applications for reservation of names.
<b>PENNSYLVANIA -</b> CAPITAL STOCK OR FRANCHISE TAX & CORPORATE NET INCOME TAX RETURNS; CORPORATION LOANS TAX RETURNS; & PAYMENTS OF TAXES	Dept. of Revenue mails forms to the corporation at the address shown on last year's return.	April 15th/15th day of 4th month following close of fiscal yr. (Postmark Date)	Pennsylvania Dept. of Revenue Bureau of Corporation Taxes Department 280427 Harrisburg, PA 17128-0427 (717)787-1064	Capital Stock / Foreign Franchise Tax computed by formula: average book income for current year and four preceding years $.095 + 75%$ of sum of capital stock, paid-in capital and retained earnings less treasury stock divided by 2 less \$125,000 exemption. Tax of 10.99 mills (1.099%) for tax years starting 1-1-99-12-31-99, 8.99 mills (.0899%) for tax years starting 1-1-00 through 12-31-00, 7.49 mills for tax years starting 1-1-01 through 12-31-01 (.0749%), 7.24 mills for tax years starting 1-1-02 through 12-31-03 (.0724%), 6.99 mills for years starting 1-1-04 through 12-31-04 (.0699%), 5.99 mills for 2005, 4.89 mills for 2006, 3.89 mills for 2007, 2.89 mills for 2008, 1.89 mills for 2009 and .89 mills for 2010. Minimum tax of \$200, eliminated for tax years beginning January 1, 2000.  Income Tax rate is 9.99% . Estimated tax payments are required in four equal installments by 15th day of 3rd, 6th, 9th & 12th months.  Corporate Loan Tax rate is 4 mills per dollar of all scrip, bonds, certificates and evidences of indebtedness issued or assumed by foreign and domestic corporations and held by Pennsylvania residents upon which interest is paid.
<b>PENNSYLVANIA -</b> S CORPORATION INCOME TAX RETURN	Dept. of Revenue mails forms to the corporation at the address shown on last year's return.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year. (Postmark Date)	Pennsylvania Dept. of Revenue Bureau of Corporation Taxes Department 280509 Harrisburg, PA 17128-0509 (717)787-1064	No state tax imposed on pass-through items.  Capital Stock / Foreign Franchise Tax computed by formula: average book income for current year and four preceding years $.095 + 75%$ of sum of capital stock, paid-in capital and retained earnings less treasury stock divided by 2 less \$125,000 exemption. Tax of 10.99 mills (1.099%) for tax years starting 1-1-99-12-31-99, 8.99 mills (.089%) for the tax years starting 1-1-00 through 12-31-00. Minimum tax of \$200.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>PENNSYLVANIA - PARTNERSHIP INCOME TAX RETURN</b>	Dept. of Revenue mails forms to the corporation at the address shown on last year's return.	April 15 <sup>th</sup> of 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Pennsylvania Dept. of Revenue Bureau of Corporation Taxes Department 280509 Harrisburg, PA 17128-0509 (717)787-1064	Partnership must file a return if doing business in state or if the partnership has Pennsylvania resident partners.
<b>PENNSYLVANIA - ANNUAL REPORT OF UNCLAIMED AND ABANDONED PROPERTY REPORT AND REMITTANCE</b>	Unclaimed Property Bureau sends to company at address listed on prior return	April 15th	Treasury Department Unclaimed Property Bureau P. O. Box 8500-53473 Philadelphia, PA 19178-3473 (800) 379-3999	All property must be paid or delivered to the Unclaimed Property Bureau at the same time the report is filed. A Negative Report is not required to be filed.
<b>RHODE ISLAND - SALES AND USE TAX</b>	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.  Quarterly returns due by the last day of the following month if the tax liability for six consecutive months has averaged less than \$200 monthly.	State of Rhode Island Division of Taxation One Capitol Hill Suite 4 Providence, RI 02908-5802 (401) 222-2950	7% statewide
<b>RHODE ISLAND - WITHHOLDING REQUIREMENTS</b>	N/A	Employer's remittance of income taxes withheld due with tax deposits on daily, quarter-monthly, monthly or quarterly basis based on monthly deposit thresholds.	State of Rhode Island Division of Taxation One Capitol Hill, Suite 7 Providence, RI 02908-5809 (401) 222-3911	Employers who withhold \$24,000 or more for a month must deposit the tax withheld by the next banking day after the date the payroll is paid. Employers who withhold \$600 or more but less than \$24,000 for a month must make tax deposits within three banking days after the last day of the quarter-monthly periods (first seven days of the month, the 8 <sup>th</sup> through the 15 <sup>th</sup> day of the month, the 16 <sup>th</sup> through the 22 <sup>nd</sup> day of the month, and the 23 <sup>rd</sup> to the end of the month). Employers who withhold \$50 or more but less than \$600 for any month must make tax deposits by the 20 <sup>th</sup> day of the following month. Employers who withhold less than \$50 for any month must deposit the tax withheld by the last day of the month following the end of the quarter.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>RHODE ISLAND -</b> CORPORATE ANNUAL REPORT	Secretary of State sends notice to the Registered Agent.	Between January 1st and March 1st (Postmark Date)	Annual Reports are now filed online by going to: <a href="http://ucc.state.ri.us/loginsystem/login_form.asp">http://ucc.state.ri.us/loginsystem/login_form.asp</a> and remitting payment by credit card or if you wish to pay by cash or check, you can print your annual report by going to: <a href="http://www.sec.state.ri.us/corps/corpsforms1205/annual-report-forms">http://www.sec.state.ri.us/corps/corpsforms1205/annual-report-forms</a> .  Submit to:  Rhode Island Secretary of State Corporation Division 148 W. River Street Providence, RI 02904-2615 (401)222-3040	Filing Fee - \$50 - failure to file by due date results in \$25 penalty
<b>RHODE ISLAND -</b> INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 <sup>th</sup>	State of Rhode Island Division of Taxation One Capitol Hill, Suite 7 Providence, RI 02908-5809 (401) 222-3911	Filing threshold is \$100 for all 1099 forms.
<b>RHODE ISLAND -</b> LIMITED LIABILITY COMPANY ANNUAL CHARGE	Tax Administrator sends forms to the limit liability company.	March 15th/15th day of 3rd month following close of fiscal yr. (Postmark Date)	Tax Administrator One Capitol Hill Providence, RI 02908-5811 (401) 277-3061	Rates: If treated as a corporation for Federal Tax Purposes - pay taxes as provided in Chapter 11 and 12 of Title 44 of Rhode Statutes; or if treated as a limited partnership for Federal Tax Purposes - pay taxes as in an amount equal to the minimum tax imposed upon a corporation under Section 44-11-2(e).  Late payment will result in a penalty of \$100
<b>RHODE ISLAND -</b> BUSINESS CORPORATION TAX RETURN & PAYMENT	Tax Administrator sends forms to the corporation	March 15th/15th day of 3rd month following close of fiscal yr. (Postmark Date)	State of Rhode Island Division of Taxation One Capitol Hill, Suite 9 Providence, RI 02908-5811 (401) 222-1120	Tax rate is 9% - minimum tax \$250. Estimated tax payments required if tax is \$500 or more. Pay in two installments as follows: 40% by 15 <sup>th</sup> day of 3 <sup>rd</sup> month, 60% by 15 <sup>th</sup> day of 6 <sup>th</sup> month.
<b>RHODE ISLAND -</b> BUSINESS S CORPORATION TAX RETURN & PAYMENT	Tax Administrator sends forms to the corporation	March 15 <sup>th</sup> or 15th day of 3rd month following close of fiscal year. (Postmark Date)	State of Rhode Island Division of Taxation One Capitol Hill, Suite 9 Providence, RI 02908-5811 (401) 222-1120	No state tax imposed on pass-through items. \$250 Minimum tax.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>RHODE ISLAND - PARTNERSHIP INCOME TAX RETURN</b>	Tax Administrator sends forms to the entity	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Division of Taxation One Capitol Hill Providence, RI 02908-5806 (401) 222-1111	Partnership must file a return if doing business in state.
<b>RHODE ISLAND - LIMITED LIABILITY COMPANY ANNUAL REPORT</b>	Secretary of State sends notice to the Registered Agent.	Between September 1st and November 1st	Annual Reports are now filed online by going to: <a href="http://ucc.state.ri.us/loginsystem/login_form.asp">http://ucc.state.ri.us/loginsystem/login_form.asp</a> and remitting payment by credit card or if you wish to pay by cash or check, you can print your annual report by going to: <a href="http://www.sec.state.ri.us/corps/corpsforms1205/annual-report-forms">http://www.sec.state.ri.us/corps/corpsforms1205/annual-report-forms</a> and submitting completed return to:  Rhode Island Secretary of State Corporation Division 148 W. River Street Providence, RI 02904-2615 (401)222-3040	Filing Fee - \$50 - failure to file by due date results in \$25 penalty
<b>RHODE ISLAND - ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE</b>	Unclaimed Property Division sends to company at address listed on prior return	Before November 1st	Unclaimed Property Division P.O. Box 1435 Providence, RI 02901-1435 (401) 222-6505	A person who is required to file a report, shall at the time of filing the report as required, pay or deliver to the Unclaimed Property Division all abandoned property required to be reported. A Negative Report is required to be filed.
<b>SOUTH CAROLINA - SALES AND USE TAX</b>	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.  Quarterly returns are due by the 20th day of the month following the close of the quarter if the tax liability for any month does not exceed \$100.	SC Department of Revenue Sales Tax Return Columbia, SC 29214-0101 (803)898-5000	5% statewide to increase to 6% as of June 1, 2007
<b>SOUTH CAROLINA - WITHHOLDING REQUIREMENTS</b>	N/A	Quarterly return due by last day of month following close of quarter.	SC Department of Revenue Withholding Columbia, SC 29214-0004 (803)898-5000	Employers must make tax deposits at the same time that federal deposits are remitted.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>SOUTH CAROLINA -</b> INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	March 15 <sup>th</sup>	SC Department of Revenue Withholding Columbia, SC 29214-0004 (803)898-5000	Filing thresholds are \$200 for dividends and interest and \$800 for rents and other income.
<b>SOUTH CAROLINA -</b> CORPORATE ANNUAL REPORT	Tax Commission sends forms to the corporation.	March 15 <sup>th</sup> /15 <sup>th</sup> day of 3 <sup>rd</sup> month after income year end.	Department of Revenue Corporation Return Columbia, SC 29214-0100 (803)898-5000	Filing Fee for initial report- \$25  Annual fee included with Income Tax/License Fee Return
<b>SOUTH CAROLINA -</b> CORPORATION INCOME TAX RETURN, PAYMENT OF LICENSE FEE & INCOME TAX	Tax Commission sends forms to the corporation.	March 15 <sup>th</sup> /15 <sup>th</sup> day of 3 <sup>rd</sup> month after income year end.	Department of Revenue Corporation Return Columbia, SC 29214-0100 (803)898-5000	License Fee rate is \$15, plus \$1 per \$1,000 of capital stock + paid-in surplus allocated to the State. Minimum fee is \$25.  Income Tax rate is 5% . Estimated tax payments required if tax is \$100 or more. Pay in four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.
<b>SOUTH CAROLINA -</b> S CORPORATION INCOME TAX RETURN, PAYMENT OF LICENSE FEE & INCOME TAX	Tax Commission sends forms to the corporation.	March 15 <sup>th</sup> or 15 <sup>th</sup> day of 3 <sup>rd</sup> month following close of fiscal year.	Department of Revenue Corporation Return Columbia, SC 29214-0100 (803)898-5000	License Fee rate is \$15, plus \$1 per \$1,000 or fraction paid to capital stock and paid in surplus allocated to the State. Minimum fee is \$25 whether in-state full or part year.  No state tax imposed on pass-through items.
<b>SOUTH CAROLINA -</b> PARTNERSHIP INCOME TAX RETURN	Tax Commission sends forms to the entity.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Department of Revenue Partnership Return Columbia, SC 29214-0008 (803)898-5000	Partnership must file a return if doing business in state.
<b>SOUTH CAROLINA -</b> ANNUAL UNCLAIMED PROPERTY HOLDER REPORT AND REMITTANCE	State Treasurer's Office sends to company at address listed on prior return	Before November 1st	State Treasurer's Office Unclaimed Property Program P.O. Box 11778 Columbia, SC 29211 (803)737-4771	A person who is required to file a report shall pay or deliver to the State Treasurer's Office all abandoned property required to be reported. A Negative Report is not required to be filed.
<b>SOUTH DAKOTA -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month if the tax liability is at least \$1,000 annually.  All other returns are due by the last day of the month following each two-month period.	Department of Revenue Remittance Center P.O. Box 5055 Sioux Falls, SD 57117-5055 (605) 733-7126	4% statewide + local rate

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>SOUTH DAKOTA -</b> CORPORATE ANNUAL REPORT	Secretary of State sends forms:DOMESTIC - Registered Agent FOREIGN -Corporation Mailing Address	Due during the anniversary month of incorporation or qualification. (Postmark Date)	Secretary of State Corporation Division 500 East Capitol Pierre, SD 57501-5077 (605) 773-4845	Filing Fee - \$50 - The report is delinquent if filed after the last day of the month following the anniversary month - penalty of \$50 applies to all late filings.
<b>SOUTH DAKOTA -</b> LIMITED LIABILITY COMPANY ANNUAL REPORT	Secretary of State sends forms:DOMESTIC - Registered Agent FOREIGN -Corporation Mailing Address	Due during the month of Formation/ Registration and delinquent after the last day of the following month.	Secretary of State Corporation Division 500 East Capitol Pierre, SD 57501-5077 (605) 773-4845	Filing Fee - \$50 - penalty of \$50 applies to all late filings.
<b>SOUTH DAKOTA -</b> ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	State Treasurer's Office sends to company at address listed on prior return	Before November 1st except Life Insurance Companies May 1st	State Treasuer's Office Unclaimed Property Division 500 East Capitol Avenue Pierre, SD 57501-5070 605-773-3379	A person who is required to file a report, at the same time as the final date for filing the report as required, pay or deliver to the State Treasuer's Office all abandoned property required to be reported. A Negative Return is no longer required to be filed. The State requests that all reporting be handled electronically at <a href="http://www.wagers.net/hrs/downloads.htm">http://www.wagers.net/hrs/downloads.htm</a> . A Negative Report is not required to be filed.
<b>TENNESSEE -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.	Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242 (615) 253-0704	6% statewide - increased to 7% as of July 15, 2002
<b>TENNESSEE -</b> ANNUAL REPORT	Secretary of State mails to specified address of the corporation	1st day of 4th month following close of fiscal yr.	Annual Report Section Office of the Secretary of State William R. Snodgrass Tower 312 8th Avenue North Nashville, TN 37243 (615) 741-4994	Filing Fee - \$20
<b>TENNESSEE -</b> ANNUAL LIMITED LIABILITY COMPANY REPORT/REGISTRATION FEE	Secretary of State mails to specified address of the Limited Liability Company	1st day of 4th month following close of fiscal yr.	Annual Report Section Office of the Secretary of State William R. Snodgrass Tower 312 8th Avenue North Nashville, TN 37243 (615) 741-4994	Registration Fee - \$50 per member with a minimum of \$300 and a maximum of \$3,000.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>TENNESSEE -</b> FRANCHISE & EXCISE TAX RETURN & PAYMENT OF TAXES	Dept. of Revenue sends forms to the corporation	April 15th/15th day of 4th month following close of fiscal yr.	Tennessee Dept. of Revenue 500 Deaderick Street Nashville, TN 37242 (615) 253-0600	Franchise Tax rate is 25¢ per \$100 of the amount of outstanding capital stock, surplus and undivided profits apportioned to Tennessee, but the amount so apportioned shall not be less than the actual value of the real and tangible personal property owned or used in Tennessee - minimum is \$100.  Excise tax is 6% of net income, increased to 6.5% for tax years beginning on or after January 1, 2002. Estimated tax payments required if tax is \$5,000 or more. Pay in four equal installments by 15th day of 4th, 6th & 9th months and 15th day of month following close of year. If any of the quarterly payments become deficient or delinquent, a penalty of 5% for each month of underpayment, not to exceed 25%.
<b>TENNESSEE -</b> S FRANCHISE & EXCISE TAX RETURN & PAYMENT OF TAXES	Dept. of Revenue sends forms to the corporation	On or before the first day of the fourth month following close of fiscal year.	Tennessee Department of Revenue 500 Deaderick Street Nashville, TN 37242 (615) 253-0600	Franchise Tax rate is 25¢ per \$100, or a major fraction thereof of the amount of outstanding capital stock, surplus and undivided profits apportioned to Tennessee, but the amount so apportioned shall not be less than the actual value of the real and tangible personal property owned or used in Tennessee - minimum is \$10.  Excise tax is 6% of net income, increased to 6.5% for tax years beginning on or after January 1, 2002. Estimated tax payments required if tax is \$5,000 or more. Pay in four equal installments by 15th day of 4th, 6th & 9th months and 15th day of month following close of year. If any of the quarterly payments become deficient or delinquent, a penalty of 5% for each month of underpayment, not to exceed 25%.
<b>TENNESSEE -</b> PARTNERSHIP FRANCHISE & EXCISE TAX RETURN & PAYMENT OF TAXES	Dept. of Revenue sends forms to the entity.	April 1 <sup>st</sup> or first day of fourth month following close of fiscal year.	Tennessee Dept. of Revenue 500 Deaderick Street Nashville, TN 37242 (615) 253-0600	Limited partnerships, limited liability companies and limited liability partnerships must file a tax return if doing business in state. General partnerships have no tax return filing requirement.  Franchise Tax rate is 25¢ per \$100, or a major fraction thereof of the amount of outstanding capital stock, surplus and undivided profits apportioned to Tennessee, but the amount so apportioned shall not be less than the actual value of the real and tangible personal property owned or used in Tennessee - minimum is \$100.  Excise tax is 6% of net income, increased to 6.5% for tax years beginning on or after January 1, 2002. Estimated tax payments required if tax is \$5,000 or more. Pay in four equal installments by 15th day of 4th, 6th & 9th months and 15th day of month following close of year. If any of the quarterly payments become deficient or delinquent, a penalty of 5% for each month of underpayment, not to exceed 25%.

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>TENNESSEE -</b>  ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Treasury Department sends to company at address listed on prior return	May 1st	Treasury Department Unclaimed Property Division P. O. Box 198649 Nashville, TN 37219-8649 (615) 253-5362	Every person filing a report shall, at the time of filing such report and with that report, pay or deliver to the treasurer all unclaimed funds and intangible property specified therein. Notwithstanding the foregoing, any unclaimed checks held by the state of Tennessee which were derived from one hundred percent (100%) federal funding need not be delivered to the treasurer pursuant to this part if such delivery would render the state ineligible for future federal funding. Upon written request showing good cause, the treasurer may postpone the payment or delivery upon such terms or conditions as the treasurer deems necessary and appropriate. A Negative Report is not required to be filed with the exception of in state Banking or Financial Organizations, Life Insurance and Utility Companies which are required to file.
<b>TEXAS -</b>  SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.  Quarterly returns due by the 20th day following the close of the quarter if the tax liability does not exceed \$500 for a calendar month or \$1,500 per quarter.	Comptroller of Public Accounts 111 E. 17th Street Austin, Tx 78774-0100 (800)252-5555	6.25% statewide + Local Tax

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<p><b>TEXAS -</b> CORPORATE, LIMITED LIABILITY COMPANY AND LIMITED PARTNERSHIP INITIAL FRANCHISE TAX RETURN AND TAX &amp; PUBLIC INFORMATION REPORT</p>	<p>Forms should be obtained from the Comptroller's website at <a href="http://www.window.state.tx.us/taxinfo/taxforms/05-form1.html">http://www.window.state.tx.us/taxinfo/taxforms/05-form1.html</a></p>	<p>1 year and 89 days after incorporation, qualification or beginning business date. (Postmark Date)</p>	<p>Comptroller of Public Accounts 111 E.17th Street Austin, TX 78774-0100 (800) 252-1381</p>	<p><u>For reports originally due prior to January 1, 2008:</u> Greater of .25% (.0025) per year of privilege period of net taxable capital or 4.5% (.0450) of net taxable earned surplus. For the initial report, the net taxable capital rate is prorated over the initial period.</p> <p><u>For reports originally due on or after January 1, 2008:</u> The rate is 1 percent of taxable margin for most taxable entities. The tax rate is 0.5 percent of taxable margin for entities primarily engaged in retail, Division G of the 1987 SIC code, and wholesale trades, Division F of the 1987 SIC code, as well as those businesses under Major Group 58 of the 1987 SIC code (eating and drinking establishments).</p> <p>For reports due on or after January 1, 2008, the tax will also apply to general partnerships not owned by natural persons and to limited partnerships. The tax will be imposed on allocated taxable margin, replacing the franchise tax base of taxable capital and taxable earned surplus. Taxable margin is the lesser of (1) 70% of total revenue, (2) total revenue minus cost of goods sold; and (3) total revenue minus total compensation and benefits.</p> <p>The tax rate on taxable margin is 1% for taxable entities not primarily engaged in wholesale or retail trade and .5% on taxable entities primarily engaged in wholesale or retail trade. Taxable entities with gross receipts of less than \$300,000, or an annual tax liability of less than \$1,000, will owe no tax.</p>

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<p><b>TEXAS -</b> CORPORATE, LIMITED LIABILITY COMPANY AND LIMITED PARTNERSHIP ANNUAL FRANCHISE TAX RETURN AND TAX &amp; PUBLIC INFORMATION REPORT</p>	<p>Forms should be obtained from the Comptroller's website at <a href="http://www.window.state.tx.us/taxinfo/taxforms/05-form1.html">http://www.window.state.tx.us/taxinfo/taxforms/05-form1.html</a></p>	<p>May 15th (Received by State)</p>	<p>Comptroller of Public Accounts 111 E.17<sup>th</sup> Street Austin, TX 78774-0100 (800) 252-1381</p>	<p><u>For reports originally due prior to January 1, 2008:</u> Greater of .25% (.0025) per year of privilege period of net taxable capital or 4.5% (.0450) of net taxable earned surplus.</p> <p><u>For reports originally due on or after January 1, 2008:</u> The rate is 1 percent of taxable margin for most taxable entities. The tax rate is 0.5 percent of taxable margin for entities primarily engaged in retail, Division G of the 1987 SIC code, and wholesale trades, Division F of the 1987 SIC code, as well as those businesses under Major Group 58 of the 1987 SIC code (eating and drinking establishments).</p> <p>For reports due on or after January 1, 2008, the tax will also apply to general partnerships not owned by natural persons and to limited partnerships. The tax will be imposed on allocated taxable margin, replacing the franchise tax base of taxable capital and taxable earned surplus. Taxable margin is the lesser of (1) 70% of total revenue, (2) total revenue minus cost of goods sold; and (3) total revenue minus total compensation and benefits.</p> <p>The tax rate on taxable margin is 1% for taxable entities not primarily engaged in wholesale or retail trade and .5% on taxable entities primarily engaged in wholesale or retail trade. Taxable entities with gross receipts of less than \$300,000, or an annual tax liability of less than \$1,000, will owe no tax.</p>
<p><b>TEXAS -</b> LIMITED PARTNERSHIP PERIODIC REPORT</p>	<p>Secretary of State mails to Registered Office or last known place of business of the limited Partnership.</p>	<p>Once every 4 years, within 30 days of mailing by the Secretary of State</p>	<p>Secretary of State Statutory Filings Division Corporations Section P.O. Box 13697 Austin, Texas 78711-3697 (512) 463-5563</p>	<p>Filing Fee - \$50</p>
<p><b>TEXAS -</b> ANNUAL UNCLAIMED PROPERTY REPORT AND REMITTANCE</p>	<p>Comptroller of Public Accounts sends to company at address listed on prior return</p>	<p>November 1st</p>	<p>Comptroller of Public Accounts Unclaimed Property Section P.O. Box 12019 Austin, TX 78711-2019 (512) 936-6246</p>	<p>A person who is required to file a report shall pay or deliver to the Comptroller of Public Accounts Office all unclaimed property required to be reported. A Negative Report is not required to be filed.</p>

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
UTAH - SALES AND USE TAX	Department sends to address the company listed on prior report	Quarterly returns due by the last day of the month following the close of the quarter.  Annual returns due by January 31st of the following year if the tax liability for the prior year does not exceed \$1,000.	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0400 (801)297-2200	4.75% state rate plus local rates decreasing to 4.65% effective January 1, 2008, increasing to 4.70% effective January 1, 2009
UTAH - WITHHOLDING REQUIREMENTS	N/A	Monthly return due by end of the following month.  Quarterly return due by last day of month following close of quarter.	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0100 (801)297-2200	Employers who withhold \$1,000 or more each month must make tax deposits by the last day of the following month. Employers who withhold less than \$1,000 each month must make tax deposits by the last day of the month following the end of the quarter.
UTAH - CORPORATION ANNUAL REPORT/RENEWAL NOTICE	Forms are sent to the Registered Agent.	By Anniversary Date of Incorporation/ Qualification	<b>MUST</b> be filed online at <a href="http://www.utah.gov/commerce/abr">http://www.utah.gov/commerce/abr</a>  State of Utah Division of Corporations & Commercial Code Dept. Of Commerce P. O. Box 146705 Salt Lake City, UT 84114-6705 (801) 530-4849	Filing Fee - \$15; if filed after due date filing fee - \$25.00  If any changes need to be made to prior information provided to the State on an Annual Report, then a Registration Information Change Form may be filed for no additional fee when filing the Annual Report/Renewal.
UTAH - LIMITED LIABILITY COMPANY REPORT/RENEWAL NOTICE	Forms are sent to the Registered Agent.	By Anniversary Date of Formation/ Registration	<b>MUST</b> be filed online at <a href="http://www.utah.gov/commerce/abr">http://www.utah.gov/commerce/abr</a>  State of Utah Division of Corporations & Commercial Code Dept. Of Commerce P. O. Box 146705 Salt Lake City, UT 84114-6705 (801) 530-4849	Filing Fee - \$15; if filed after due date filing fee - \$25.00  If any changes need to be made to prior information provided to the State on an Annual Report, then a Registration Information Change Form may be filed for no additional fee when filing the Annual Report/Renewal.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>UTAH -</b> LIMITED PARTNERSHIP REPORT/RENEWAL NOTICE	Forms are sent to the Registered Agent.	By Anniversary Date of Formation/ Registration	<b>MUST</b> be filed online at <a href="http://www.utah.gov/commerce/abr">http://www.utah.gov/commerce/abr</a>  State of Utah Division of Corporations & Commercial Code Dept. Of Commerce P. O. Box 146705 Salt Lake City, UT 84114-6705 (801) 530-4849	Filing Fee - \$15; if filed after due date filing fee - \$25.00  If any changes need to be made to prior information provided to the State on an Annual Report, then a Registration Information Change Form may be filed for no additional fee when filing the Annual Report/Renewal.
<b>UTAH -</b> CORPORATION FRANCHISE (INCOME) TAX RETURN & TAX	Tax Commission will mail forms to each corporation at the address shown on last year's return.	April 15th/15th day of 4th month following close of fiscal yr.	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134 (801) 297-2200	Tax rate is 5% - minimum tax of \$100. Estimated tax payments required if tax is \$3,000 or more. Pay in four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.
<b>UTAH -</b> S CORPORATION FRANCHISE (INCOME) TAX RETURN & TAX	Tax Commission will mail forms to each corporation at the address shown on last year's return.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year.	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134 (801) 297-2200	Minimum tax is \$100.  No state tax imposed on pass-through items.
<b>UTAH -</b> PARTNERSHIP INCOME TAX RETURN	Tax Commission will mail forms to each entity at the address shown on last year's return.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Utah State Tax Commission 210 N 1950 W Salt Lake City, Utah 84134-0270 (801)297-2200	Partnership must file a return if doing business in state or if the partnership has Utah resident partners.
<b>UTAH -</b> ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Unclaimed Property Division sends to company at address listed on prior return	Before November 1st	Unclaimed Property Division 341 South Main, 5th Floor Salt Lake City, UT 84111 (801) 320-5360	Each person holding property considered abandoned and subject to the state's custody as unclaimed property shall pay or deliver to the administrator all of the property shown on the report required by this part. The administrator may (i) postpone the payment or delivery of the property if requested by the person holding the property; and (ii) impose terms and for payment and delivery upon the person holding the property. If the administrator authorizes postponement of payment or delivery of the property, the property paid or delivered to the administrator shall include all interest, dividends, increments and accretions due, payable, or distributable on the day that the property is paid or delivered to the administrator. A Negative Return is not required to be filed.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>VERMONT - SALES AND USE TAX</b>	Department sends to address the company listed on prior report	Due monthly by the 25th day of the following month.  Quarterly returns due by the 25th day of the month following the close of the quarter if the tax liability for the immediately preceding calendar year was more than \$500 but less than \$2,500 .  Annual returns are due by January 25th of the following year if the tax liability for the immediately preceding calendar year did not exceed \$500.	Vermont Department of Taxes P.O. Box 547 Montpelier, VT 05601-0547 (802) 828-2551	5% statewide, increased to 6% effective October 1, 2003
<b>VERMONT - WITHHOLDING REQUIREMENTS</b>	N/A	Withholding returns due with tax deposits on semi-weekly, monthly or quarterly basis based on quarterly deposit thresholds.	Vermont Dept. of Revenue PO Box 547 Montpelier, VT 05601-0547 (802)828-2551	Employers withholding more than \$9,000 per quarter must make semi-weekly tax deposits for tax withheld on Wednesday, Thursday, or Friday by the following Wednesday and for tax withheld on Saturday, Sunday, Monday, or Tuesday by the following Friday. Employers withholding more than \$600 but less than \$9,000 per quarter must make tax deposits by the 25 <sup>th</sup> day of the following month. Employers withholding \$600 or less in a quarter must make tax deposits by the 25 <sup>th</sup> day following the end of the calendar quarter.
<b>VERMONT - CORPORATE ANNUAL REPORT NOTICE</b>	Secy. of State will send notice to registered agent	2 ½ months after close of fiscal yr. (Report is required to be filed electronically)	Vermont Secretary of State Heritage 1 Bld 81 River Street, Drawer 09 Montpelier, VT 05609-1104 (802) 828-2386	Domestic Filing Fee - \$35  Foreign Filing Fee - \$175
<b>VERMONT - LIMITED LIABILITY ANNUAL REPORT NOTICE</b>	Secy. of State will send notice to registered agent	2 ½ months after close of fiscal yr. (Report is required to be filed electronically)	Vermont Secretary of State Heritage 1 Bld 81 River Street, Drawer 09 Montpelier, VT 05609-1104 (802) 828-2386	Domestic Filing Fee - \$25  Foreign Filing Fee - \$125

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>VERMONT -</b> CORPORATE INCOME TAX RETURN & TAX	Dept. Of Taxes will mail forms to each corporation.	March 15th/15th day of 3rd month following close of fiscal yr.	Vermont Dept. Of Taxes 109 State Street Montpelier, VT 05609-1401 (802) 828-5723	Tax rates are: 7% of the first \$10,000 of taxable net income (6% for tax years beginning after 2005); 8.1% on the next \$15,000 (7% for tax years beginning after 2005); 9.2% on the next \$225,000 (8.75% for years beginning after 2005); and 9.75% on the amount over \$250,000 (8.9% for years beginning after 2005) - minimum tax is \$250. For tax years beginning after 2006 income exceeding \$25,000 is taxed at 8.5%. Estimated tax payments required if tax is \$500 or more. Pay in four equal installments by 15th day of 4th, 6th, 9th & 12th months.
<b>VERMONT -</b> S CORPORATE INCOME TAX RETURN & TAX	Dept. Of Taxes will mail forms to each corporation.	March 15 <sup>th</sup> or 15th day of 3rd month following close of fiscal year.	Vermont Dept. Of Taxes 109 State Street Montpelier, VT 05609-1401 (802) 828-5723	Minimum entity tax of \$250. No state tax imposed on pass-through items. Corporation must make estimated tax payments for non-Vermont shareholders.
<b>VERMONT -</b> PARTNERSHIP INCOME TAX RETURN	Dept. Of Taxes will mail forms to each entity.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	State of Vermont Department of Taxes 109 State Street Montpelier, VT 05609-1401 (802)828-5723	Partnership must file a return if doing business in state unless all partners are Vermont residents. Minimum annual tax of \$250.
<b>VERMONT -</b> ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Abandoned Property Division sends to company at address listed on prior return	Before May 1st	Abandoned Property Division State Treasury Pavilion Building 109 State Street, 4th Floor Montpelier, VT 05609-6200 (802) 828-2407	Every person who files a report shall, at the time of filing such report with the state treasurer, pay or deliver to the state treasurer all abandoned property specified in the report. A Negative Return is not required to be filed, but the state encourages a Negative Report to be filed.
<b>VIRGINIA -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month.	Virginia Department of Taxation P.O. Box 26626 Richmond, VA 23261-6626 (804) 367-8037	4.5% statewide increased to 5% effective August 1, 2004
<b>VIRGINIA -</b> WITHHOLDING REQUIREMENTS	N/A	Monthly return due by last day of following month.  Quarterly return due by last day of month following close of quarter.	Virginia Dept. of Revenue P.O. Box 27264 Richmond, VA 23261-7264 (804) 367-8037	Employers with average monthly withholding of \$1,000 or more must make tax deposits within 3 banking days whenever taxes withheld exceed \$500 by the end of any federal period. Employers with average monthly withholding of \$100 or more but less than \$1,000 must make tax deposits by the 20 <sup>th</sup> day of the following month for the first and second months of the quarter and by the last day of the month following the end of the quarter for the third month of the quarter . Employers with average monthly withholding of less than \$100 must make tax deposits by the last day of the month following the end of the quarter.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>VIRGINIA -</b> ANNUAL REPORT & ANNUAL REGISTRATION FEE	Corporation Commission mails pre-printed forms to the Registered Agent.	Due by the last business day of the Anniversary Month of Incorporation or Qualification (Must be received by State - not Postmark date)	<u>Annual Report</u> State Corporation Commission Clerks' Office P.O. Box 1197 Richmond, VA 23218-1197  <u>Registration Fee</u> State Corporation Commission P.O. Box 7607 Merrifield, VA 22116-7607 (804) 371-9733	No Filing Fee - Rate is (a) 5,000 shares or less-\$100; and (b) more than 5,000 shares-\$100, plus \$30 for each 5,000 shares or fraction up to \$1700 maximum. Non-stock corporations pay \$25 annually. Late payment will result in a statutory penalty of 10% of the assessment or \$10 which ever is greater.
<b>VIRGINIA -</b> CORPORATION INCOME TAX RETURN & TAX	Dept. of Taxation will mail forms to the corporation at the address shown on last year's return.	April 15th/15th day of 4th month following close of fiscal yr. (Received by State)	Virginia Department of Taxation P.O. Box 1500 Richmond, VA 23218-1500 (804) 367-8037	Tax rate is 6% . Estimated tax payments required if tax is \$1000 or more. Pay four equal installments by 15 <sup>th</sup> day of 4 <sup>th</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.
<b>VIRGINIA -</b> S CORPORATION INCOME TAX RETURN & TAX	Dept. of Taxation will mail forms to the corporation at the address shown on last year's return.	April 15 <sup>th</sup> or 15th day of 4th month following close of fiscal year. (Received by State)	Virginia Department of Taxation P.O. Box 1500 Richmond, VA 23218-1500 (804) 367-8037	No state tax imposed on pass-through items.
<b>VIRGINIA -</b> LIMITED PARTNERSHIP ANNUAL REGISTRATION FEE	Corporation Commission mails pre-printed forms to the Registered Agent.	October 1st	State Corporation Commission Clerk's Office P.O. Box 7613 Merrifield, VA 22116-7613 (804) 371-9733	Registration Rate - \$50
<b>VIRGINIA -</b> LIMITED LIABILITY COMPANY ANNUAL REGISTRATION FEE	Corporation Commission mails pre-printed forms to the Registered Agent.	On or Before September 30th	State Corporation Commission Clerk's Office P.O. Box 7621 Merrifield, VA 22116-7621 (804) 371-9733	Registration Fee - \$50
<b>VIRGINIA -</b> ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Abandoned Property Division sends to company at address listed on prior return	Before November 1st	Abandoned Property Division Department of Treasury P.O. Box 2478 Richmond, VA 23218 (804) 225-2393	A person who is required to file a report shall pay or deliver to the Abandoned Property Division all unclaimed property required to be reported. A Negative Report is not required to be filed.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>WASHINGTON -</b> CORPORATE LICENSE RENEWAL & ANNUAL REPORT	Secretary of State (Business License Service) sends forms to the Registered Agent.	During Anniversary month of Incorporation/ Qualification	Department of Licensing Master License Service P. O. Box 9034 Olympia, WA 98507-9034 (360) 664-1450	Renewal Fee - \$59
<b>WASHINGTON -</b> LIMITED LIABILITY COMPANY RENEWAL & ANNUAL REPORT	Secretary of State (Business License Service) sends forms to the Registered Agent.	During Anniversary of Organization/ Registration	Department of Licensing Master License Service P. O. Box 9034 Olympia, WA 98507-9034 (360) 664-1450	Filing and Renewal Fee - \$59
<b>WASHINGTON -</b> LIMITED PARTNERSHIP PERIODIC REPORT	Form can be obtained from the Secretary of State Web Site - <a href="http://www.secstate.wa.gov/assets/corps/LPReport.pdf">http://www.secstate.wa.gov/assets/corps/LPReport.pdf</a>	Due every five years on the anniversary date of the formation or registration of the limited partnership.	Secretary of State Corporation Division 801 Capitol Way S PO Box 40234 Olympia WA 98504-0234	Filing Fee - \$50
<b>WASHINGTON -</b> COMBINED EXCISE TAX RETURN	Dept. of Revenue sends forms to the Registered Agent.	Due monthly by the 20th day of the following month, unless different schedule established by Revenue Department	State of Washington Department of Revenue P. O. Box 34052 Seattle, WA 98124-1052 (360) 786-6100	6.5% Statewide + Local Rates
<b>WASHINGTON -</b> REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Department of Revenue mails to the company at the address listed on the prior year return.	Before November 1st	Department of Revenue Unclaimed Property Section PO Box 47477 Olympia, Washington 98504-7477 (360) 705-6706	A person who is required to file a report , shall pay or deliver to the department all abandoned property required to be reported at the time of filing the report. The contents of a safe deposit box of other safekeeping repository presumed abandoned and reported shall be paid or delivered to the department within six months after the final date for filing the report. A negative report is required to be filed.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>WEST VIRGINIA - SALES AND USE TAX</b>	Department sends to address the company listed on prior report	Due monthly by the 15th day of the following month.  Quarterly returns due by the 15th day of the month following the close of the quarter where tax liability does not exceed \$250 .  Annual returns due by January 15th of the following year where tax liability does not exceed \$600.	State Tax Department P.O. Box 1826 Charleston, WV 25327-1826 (304) 558-3333	6% statewide
<b>WEST VIRGINIA - WITHHOLDING REQUIREMENTS</b>	N/A	Monthly return due 20 <sup>th</sup> day of the following month, except the month of December which is due by January 31 <sup>st</sup> .  Quarterly return due by last day of month following close of quarter.	WV State Tax Dept. Internal Auditing Division P.O. Box 1667 Charleston, WV 25326-1667 (304)558-3333	Employers who withhold more than \$250 per month must make tax deposits by the 20th day of the following month. Employers who withhold less than \$250 per month must make tax deposits by the last day of the month following the end of the quarter. Effective January 1, 2009, the due dates for returns and payments will closely follow the IRS schedule. Income tax withheld in a given month must be remitted on or before the 15th of the next succeeding month. The first monthly payment was due February 15, 2009, for income withheld in the month of January 2009. The first quarterly return is due April 30, 2009. Employers who withhold less than \$600 annually will continue to file an annual return and pay the withheld amount annually and are not required to file a quarterly return. For these employers only, the due date for the annual return remains January 31. All other employers must file an annual reconciliation by February 28 following the close of the year.
<b>WEST VIRGINIA - LIMITED LIABILITY COMPANY DOMESTIC OR FOREIGN ANNUAL REPORT</b>	Secretary of State will mail forms to the corporation's registered agent.	Between January 1 and April 1	Corporations Department Office of the Secretary of State Bldg. 1, Room W-139 1900 Kanawha Blvd. E. Charleston, WV 25305-0776 (304) 558-6000	Filing Fee - \$25 (effective 6/5/2003)
<b>WEST VIRGINIA - CORPORATION NET INCOME TAX RETURN &amp; TAX</b>	Dept. of Revenue sends forms to the corporation.	March 15th/15th day of 3rd month following close of fiscal yr.	West Virginia State Tax Department Internal Auditing Division P.O. Box 1202 Charleston, WV 25324-1202 (304) 558-3333	Tax rate is 8.75%. The tax rate is reduced to 8.5% effective for tax years starting on or after January 1, 2009; 7.5% effective for tax years starting on or after January 1, 2012; 7% effective for tax years starting on or after January 1, 2013; 6.5% effective for tax years starting on or after January 1, 2014. Estimated tax payments required if taxable income is \$10,000 or more. Pay four equal installments by 15th day of 4th, 6th, 9th & 12th months.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>WEST VIRGINIA -</b> S CORPORATION NET INCOME TAX RETURN & TAX	Dept. of Revenue sends forms to the corporation.	March 15 <sup>th</sup> or 15th day of 3rd month following close of fiscal year.	West Virginia State Tax Department Internal Auditing Division P.O. Box 1202 Charleston, WV 25324-1202 (304) 558-3333	No state tax imposed on pass-through items. Must withhold tax on taxable income allocable to nonresidents.
<b>WEST VIRGINIA -</b> PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to the entity.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	West Virginia State Tax Dept. Internal Auditing Division P.O. Box 1071 Charleston, WV 25324-1071 (304)558-3333	Partnership must file a return if doing business in state or if the partnership has West Virginia resident partners.
<b>WEST VIRGINIA -</b> BUSINESS FRANCHISE TAX RETURN	Dept. of Revenue sends forms to the corporation.	March 15th/15th day of 3rd month following close of fiscal yr.	West Virginia State Tax Department Internal Auditing Division P.O. Box 1202 Charleston, WV 25324-1202 (304) 558-3333	Annually pay greater of \$50 or 0.70% eff for tax yrs. starting after 6/30/97 of the value of the capital. Effective January 1, 2007 the tax rate is reduced to .55%. The tax rate is reduced to .48% for 2009, .41% for 2010, .34% for 2011, .27% for 2012, .20% for 2013, .10% for 2014 and becomes zero for tax years starting on or after January 1, 2015. If annual tax expected to be over \$12,000, report and pay estimated tax in four equal installments by 15th of 4th, 6th, 9th, and 12th month of tax year.
<b>WEST VIRGINIA -</b> CORPORATION ANNUAL REPORT AND ANNUAL CORPORATION LICENSE TAX - <b>DOMESTIC</b> CORPORATIONS	Dept. of Revenue sends forms to the mailing address of the corporation.	Before July 1st	State Tax Dept. Internal Auditing Division P.O. Box 1985 Charleston, WV 25327-1985 (304) 558-3333	Domestic corporations tax based on the par value of the authorized capital stock as follows: \$5,000 or less - \$20; \$5000.01 - \$10,000, \$30; \$10,000.01 - \$25,000, \$40; \$25,000.01 - \$50,000, \$50; \$50,000.01 - \$75,000, \$80; \$75,000.01 - \$100,000, \$100; \$100,000.01 - 125,000, \$110; \$125,000.01 - \$150,000, \$120; \$150,000.01 - \$175,000, \$140; \$175,000.01 - \$200,000, \$150; \$200,000.01 - \$1,000,000, \$180; plus 20¢ per \$1000 or fraction thereof over \$200,000; \$1,000,000-- \$15,000,000, \$340 plus 15¢ per \$1,000 or fraction thereof over \$1,000,000; over \$15,000,000 - \$2500. Minimum tax \$20.00 and maximum \$2500. In addition, domestic corporation must pay an annual Attorney -in fact fee of \$25. Repealed July 1, 2008
<b>WEST VIRGINIA -</b> CORPORATION ANNUAL REPORT AND PAYMENT OF ANNUAL CORPORATION LICENSE TAX & STATUTORY ATTORNEY'S FEE BY <b>FOREIGN</b> CORPORATIONS	Dept. of Revenue sends forms to the mailing address of the corporation.	Before July 1st	State Tax Dept. Internal Auditing Division P.O. Box 1985 Charleston, WV 25327-1985 (304) 558-3333	Foreign corporations based upon the amount of outstanding capital stock represented by the ratio of the property owned and used in West Virginia to the total property owned and used everywhere at rate of 175% of the rates for domestic corporations. Min. tax, \$250. In addition, foreign corporation must pay an annual Attorney -in fact fee of \$25. Repealed July 1, 2008.

## TAX INFORMATION CHART

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>WEST VIRGINIA -</b> BIENNIAL APPLICATION FOR BUSINESS REGISTRATION CERTIFICATE	Dept. of Revenue sends forms to the mailing address of the corporation in May of each year.	Ffile by June 30 every two year based upon your original date of incorporation /qualification.	Department of Tax & Revenue Internal Auditing Division P.O. Box 2666 Charleston, WV 25330-2666 (304) 558-3333	Rate: \$30 per location. Business registration certificate is required per location. Certificate valid for 2 years (starting 7/1) is issued by Tax Commr. for each location on receipt of registration tax certificate.
<b>WEST VIRGINIA -</b> DOMESTIC AND FOREIGN CORPORATION ANNUAL REPORT	Pre-printed forms will be mailed to the entity's principal address.	July 1 <sup>st</sup> . Entities registered to transact business prior to May 1st of the current year are required to file by July 1st of the same year.	West Virginia Secretary of State PO Box 40300 Charleston, WV 25364 (304) 558-6000	Filing Fee - \$25.00. A penalty of \$100 will apply, if not filed by September 1st.
<b>WEST VIRGINIA -</b> LIMITED PARTNERSHIP DOMESTIC OR FOREIGN ANNUAL REPORT	Pre-printed forms will be mailed to the entity's principal address.	July 1 <sup>st</sup> . Entities registered to transact business prior to May 1st of the current year are required to file by July 1st of the same year.	West Virginia Secretary of State PO Box 40300 Charleston, WV 25364 (304) 558-6000	Filing Fee - \$25.00. A penalty of \$100 will apply, if not filed by September 1st.
<b>WEST VIRGINIA -</b> REPORT OF VALUE OF NO PAR STOCK	Dept. of Revenue sends forms to the mailing address of the corporation.	Within 60 days after decision to issue.	State Tax Dept. Internal Auditing Division P.O. Drawer 1985 Charleston, WV 25327-1985 (304) 558-3333	No Fee
<b>WEST VIRGINIA -</b> ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Unclaimed Property Division mails to the company at the address listed on the prior year return.	Before November 1st except Life Insurance Companies May 1st	Unclaimed Property Division Office of State Treasurer P. O. Box 3328 Charleston, WV 25301 (304) 558-2937	Except for property held in a safe deposit box or other safekeeping depository, upon filing the report, the holder of property presumed abandoned shall pay, deliver or cause to be paid or delivered to the Unclaimed Property Division the property described in the report as unclaimed, but if the property is an automatically renewable deposit, and a penalty or forfeiture in the payment of interest would result, the time for compliance is extended until a penalty or forfeiture would no longer result. Property held in a safe deposit box or other safekeeping depository may not be delivered to the Unclaimed Property Division until one hundred twenty days after filing the report. A Negative Return is not required to be filed.

## TAX INFORMATION CHART

The contents of this Chart should **ONLY** be used as a guide to determine minimum requirements to be met by business corporations, limited partnerships and limited liability companies.

STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>WISCONSIN - SALES AND USE TAX</b>	Department sends to address the company listed on prior report	Due monthly by the 20th day of the following month if the tax liability exceeds \$3,600.  Due monthly by the last day of the following month if the tax liability exceeds \$600.  Quarterly returns due by the last of the month following the close of the quarter.	Wisconsin Department of Revenue P.O. Box 93389 Milwaukee, WI 53293-0389 (608)266-2776	Ranging from 5%-6.1%
<b>WISCONSIN - WITHHOLDING REQUIREMENTS</b>	N/A	Tax deposit reports due with tax deposits on a semi-monthly, monthly or quarterly basis based on quarterly deposit thresholds.	Wisconsin Dept. of Revenue P.O. Box 8920 Madison, WI 53708-8920 (608)266-2776	Employers who withhold in excess of \$5,000 in any quarter must deposit tax withheld from the 1 <sup>st</sup> to the 15 <sup>th</sup> of the month by the last day of the month and tax withheld from the 16 <sup>th</sup> day to the end of the month by the fifteenth day of the following month. Employers who withhold \$300 or more in a quarter must make tax deposits by the last day of the following month. Employers who withhold less than \$300 in a quarter must make tax deposits by the last day of the month following the end of the quarter.
<b>WISCONSIN - ANNUAL REPORT - DOMESTIC</b>	Secy. of State sends forms to the Registered Agent at the Registered Office.	During Calendar year quarter in which anniversary date of incorporation occurs.	Department of Financial Institutions Domestic Annual Report P.O. Box 7846 Madison, WI 53707-7846 (608) 261-7577 Dept. requests report be filed online - <a href="http://www.wdfr.org/annualreport">www.wdfr.org/annualreport</a>	Filing Fee - \$40 (hardcopy filing) or \$25 (electronic filing)
<b>WISCONSIN - ANNUAL REPORT - FOREIGN</b>	Department of Financial Institutions sends Notice to the Registered Agent at the Registered Office - Report should be filed online.	March 31st/first calendar quarter of each yr.	Department of Financial Institutions Foreign Corporation Annual Report P.O. Box 7846 Madison, WI 53707-7846 (608) 261-7577 Dept. requests report be filed online - <a href="http://www.wdfr.org/annualreport">www.wdfr.org/annualreport</a>	Filing Fee - \$80, if filed electronically - \$65. In addition, if annual report reflects increase in amount employed in Wisconsin capital in excess of the amount of capital on which a fee has previously been paid, an additional fee which, with previous payments made on account of capital employed in Wisconsin in excess of \$60,000, will amount to \$2 for each \$1,000 or fraction thereof of the excess. No-par shares are valued for this purpose at the amount by which the entire assets exceed the liabilities other than such no-par shares, but at not less than \$10.00 each.
<b>WISCONSIN - LIMITED LIABILITY COMPANY ANNUAL REPORT - DOMESTIC</b>	Secy. of state sends forms to the Registered Agent at the Registered Office.	During Calendar year quarter in which anniversary date of incorporation occurs.	Department of Financial Institutions Domestic LLC Annual Report P.O. Box 7846 Madison, WI 53707-7846 (608) 261-7577 Dept. requests report be filed online - <a href="http://www.wdfr.org/annualreport">www.wdfr.org/annualreport</a>	Filing Fee - \$25 (hardcopy filing) or \$25 (electronic filing)

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEEES
<b>WISCONSIN -</b> LIMITED LIABILITY COMPANY ANNUAL REPORT - <b>FOREIGN</b>	Secy. of state sends forms to the Registered Agent at the Registered Office.	March 31st/first calendar quarter of each yr.	Department of Financial Institutions Foreign Corporation Annual Report Drawer 7846 Madison, WI 53707-7846 (608) 266-3590	Filing Fee - \$80
<b>WISCONSIN -</b> CORPORATION FRANCHISE OR INCOME TAX RETURN	Dept. of Revenue sends forms to the corporation.	March 15th/15th day of 3rd month following close of fiscal yr.	Wisconsin Dept. of Revenue P.O. Box 8908 Madison, WI 53708-8908 (608) 266-1143	Tax rate is 7.9%. Surcharge to fund recycling is imposed for corporations with \$4 million or more of gross receipts from all activities. Surcharge is 3% of regular tax – minimum of \$25 and maximum of \$9,800. Estimated tax payments required if tax is \$500 or more. Pay four equal installments by 15 <sup>th</sup> day of 3 <sup>rd</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> & 12 <sup>th</sup> months.
<b>WISCONSIN -</b> S CORPORATION FRANCHISE OR INCOME TAX RETURN	Dept. of Revenue sends forms to the corporation.	March 15 <sup>th</sup> or 15th day of 3rd month following close of fiscal year.	Wisconsin Dept. of Revenue P.O. Box 8908 Madison, WI 53708-8908 (608) 266-1143	No state tax imposed on pass-through items.
<b>WISCONSIN -</b> PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to the entity.	April 15 <sup>th</sup> or 15 <sup>th</sup> day of 4 <sup>th</sup> month following close of fiscal year.	Wisconsin Dept. of Revenue P.O. Box 59 Madison, WI 53785-0001 (608)266-2772	Partnership must file a return if doing business in state
<b>WISCONSIN -</b> ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Unclaimed Property Division mails to the company at the address listed on the prior year return.	Before May 1st (Reports from holders are due every two years)	Unclaimed Property Division Office of State Treasurer P.O. Box 2114 Madison, WI 53701-2114 877-699-9211	A person required to file a report shall, by the December 1 following the filing of the report, pay or deliver to the administrator all abandoned property required to be reported. Financial Institutions, Utility Companies and Insurance Companies are required to file a Negative Return - all others, if nothing to report, a Negative Return is not required to be filed.
<b>WYOMING -</b> SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the last day of the following month.  Quarterly returns due by the last day of the month following the close of the quarter where tax liability is \$150 or less in any month.	Department of Revenue Herschler Bldg., 122 W. 25th St. Cheyenne, WY 82002-0110 (307)777-7961	Ranging from 4%-6%

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>WYOMING -</b> ANNUAL CORPORATION REPORT & PAYMENT OF LICENSE TAX	Secretary of State mails forms to the corporation's mailing address 60 days prior to anniversary date.	1st day of Anniversary Month.	Secretary of State 200 W 24th Street. Cheyenne, WY 82002-0020 (307) 777-7311	No Filing Fee  License Tax is \$50 or two-tenths of one mill on the dollar (\$.0002) whichever is greater based on the company's assets located and employed in the State of Wyoming.  Pursuant to the Wyoming Registered Office and Agents Act, W. S. 17-28-107, National Registered Agents, Inc. ('NRAI') is required to maintain in its' records for any Domestic Wyoming entity it represents the Communications Contact Person ( <i>MUST</i> be a natural person) name, business address and telephone number, this information must be updated and maintained as changed and current within 60 days of any change - to notify NRAI of any change please email the change to records@nrai.com or visit www.nrai.com/update.
<b>WYOMING -</b> LIMITED LIABILITY ANNUAL TAX	Secretary of State mails notice of annual tax requirement to principal address of the entity.	1st day of Anniversary Month.	Secretary of State 200 W 24th Street. Cheyenne, WY 82002-0020 (307) 777-7311	No Filing Fee  License Tax is \$50 or two-tenths of one mill on the dollar (\$.0002) whichever is greater based on the company's assets located and employed in the State of Wyoming.  Pursuant to the Wyoming Registered Office and Agents Act, W. S. 17-28-107, National Registered Agents, Inc. ('NRAI') is required to maintain in its' records for any Domestic Wyoming entity it represents the Communications Contact Person ( <i>MUST</i> be a natural person) name, business address and telephone number, this information must be updated and maintained as changed and current within 60 days of any change - to notify NRAI of any change please email the change to records@nrai.com or visit www.nrai.com/update.
<b>WYOMING -</b> LIMITED PARTNERSHIP ANNUAL TAX	Secretary of State mails notice of annual tax requirement to principal address of the entity.	1st day of Anniversary Month..	Secretary of State 200 W 24th Street. Cheyenne, WY 82002-0020 (307) 777-7311	No Filing Fee  License Tax is \$50 or two-tenths of one mill on the dollar (\$.0002) whichever is greater based on the company's assets located and employed in the State of Wyoming.  Pursuant to the Wyoming Registered Office and Agents Act, W. S. 17-28-107, National Registered Agents, Inc. ('NRAI') is required to maintain in its' records for any Domestic Wyoming entity it represents the Communications Contact Person ( <i>MUST</i> be a natural person) name, business address and telephone number, this information must be updated and maintained as changed and current within 60 days of any change - to notify NRAI of any change please email the change to records@nrai.com or visit www.nrai.com/update.

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STATE & TAX	FORMS AVAILABILITY	DUE DATE	DEPARTMENT	TAX RATE/FEES
<b>WYOMING -</b>  ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Unclaimed Property Division mails to the company at the address listed on the prior year return.	Before November 1st	Unclaimed Property 2515 Warren Avenue, Suite 502 Cheyenne, WY 82002 307-777-5590	<p>At the time of the filing of the report and with that report, the person holding property deemed abandoned and subject to custody as unclaimed property shall pay or deliver to the Unclaimed Property Division all of the property shown on the report and remaining unclaimed by the apparent owner. Upon written request showing good cause, the Unclaimed Property Division may postpone the payment or delivery upon such terms or conditions as the Unclaimed Property Division deems necessary and appropriate. The property paid or delivered to the Unclaimed Property Division shall include all interest, dividends, increments and accretions due, payable or distributable on the property on November 1 of the year in which the report is required. If payment or delivery is postponed, the property paid or delivered to the Unclaimed Property Division shall include all interest, dividends, increments and accretions due, payable or distributable on the day that the property is paid or delivered to the Unclaimed Property Division.</p> <p>A Negative Report is not required to be filed.</p>