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### State Tax Structures -- The States of Ohio, Illinois, Indiana, Kentucky, Michigan, Pennsylvania, and West Virginia

	Real Property Tax	Personal Property Tax	Corporate Income Tax	Business Privilege Tax	Personal Income Tax	Sales / Use Tax
Ohio	Yes	No	No	Yes	Yes	Yes
<a href="#">Illinois</a>	Yes	No	Yes	No	Yes	Yes
<a href="#">Indiana</a>	Yes	Yes	Yes	No	Yes	Yes
<a href="#">Kentucky</a>	Yes	Yes	Yes	No	Yes	Yes
<a href="#">Michigan</a>	Yes	No	Yes	No	Yes	Yes
<a href="#">Minnesota</a>	Yes	Yes	Yes	No	Yes	Yes
<a href="#">Pennsylvania</a>	Yes	No	Yes	No	Yes	Yes
<a href="#">West Virginia</a>	Yes	Yes	Yes	No	Yes	Yes
<a href="#">Wisconsin</a>	Yes	Yes	Yes	No	Yes	Yes

# State, Local Tax Rate Comparison

## The State of Ohio and Illinois

	Ohio	Illinois
<b>State</b>		
C-Corporations		
Corporate Income Tax <i>(Income-basis)</i>	-----	9.50% (Flat Rate)
Commercial Activity Tax <i>(Gross receipts-basis)</i>	Under \$150,000 = No Fee, \$150,000 to \$1 million = \$150 \$1 to \$2 million = \$800 \$2 to \$4 million = \$2,100 Over \$4 million = \$2,600, plus 0.26% over \$1.0 million in gross receipts	-----
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	See "Commercial Activity Tax"	1.50% (Flat Rate)
Investor Distribution	See "Personal Income Tax"	See "Personal Income Tax"
Personal Income		
State Income Tax	5.33% (Top Rate)	5.0% (Flat Rate)
Capital Investment		
Sales and Use Tax	5.75% flat rate	6.25% (Flat Rate)
<b>Local</b>		
C-Corporations		
Corporate Income Tax	Permissive	Permissive
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	Permissive	Permissive
Investor Distribution	Permissive	Permissive
Property		
Real Property	Permissive	Permissive
Personal Property	-----	-----
Personal Income		
Local Income Tax	Permissive	Permissive
Capital Investment		
Local, Sales and Use Tax	Permissive	Permissive

# State, Local Tax Rate Comparison

## The State of Ohio and Indiana

	Ohio	Indiana
<b>State</b>		
C-Corporations		
Corporate Income Tax <i>(Income-basis)</i>	-----	7.50% (Flat Rate)
Commercial Activity Tax <i>(Gross receipts-basis)</i>	Under \$150,000 = No Fee, \$150,000 to \$1 million = \$150 \$1 to \$2 million = \$800 \$2 to \$4 million = \$2,100 Over \$4 million = \$2,600, plus 0.26% over \$1.0 million in gross receipts	-----
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	See "Commercial Activity Tax"	-----
Investor Distribution	See "Personal Income Tax"	See "Personal Income Tax"
Personal Income		
State Income Tax	5.33% (Top Rate)	3.4% (Flat Rate)
Capital Investment		
Sales and Use Tax	5.75% flat rate	7.0% (Flat Rate)
<b>Local</b>		
C-Corporations		
Corporate Income Tax	Permissive	Permissive
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	Permissive	-----
Investor Distribution	Permissive	Permissive
Property		
Real Property	Permissive	Permissive
Personal Property	-----	Permissive
Personal Income		
Local Income Tax	Permissive	Permissive
Capital Investment		
Local, Sales and Use Tax	Permissive	-----

# State, Local Tax Rate Comparison

## The State of Ohio and Kentucky

	Ohio	Kentucky
<b>State</b>		
C-Corporations		
Corporate Income Tax <i>(Income-basis)</i>	-----	6.00% (Top Rate)
Commercial Activity Tax <i>(Gross receipts-basis)</i>	Under \$150,000 = No Fee, \$150,000 to \$1 million = \$150 \$1 to \$2 million = \$800 \$2 to \$4 million = \$2,100 Over \$4 million = \$2,600, plus 0.26% over \$1.0 million in gross receipts	-----
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	See "Commercial Activity Tax"	Corporation pays L.E.T.T. tax
Investor Distribution	See "Personal Income Tax"	See "Personal Income Tax"
Personal Income		
State Income Tax	5.33% (Top Rate)	6.0% (Flat Rate)
Capital Investment		
Sales and Use Tax	5.75% flat rate	6.0% (Flat Rate)
<b>Local</b>		
C-Corporations		
Corporate Income Tax	Permissive	Permissive
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	Permissive	Permissive
Investor Distribution	Permissive	Permissive
Property		
Real Property	Permissive	Permissive
Personal Property	-----	Permissive
Personal Income		
Local Income Tax	Permissive	Permissive
Capital Investment		
Local, Sales and Use Tax	Permissive	-----

# State, Local Tax Rate Comparison

## The State of Ohio and Michigan

	Ohio	Michigan
<b>State</b>		
C-Corporations		
Corporate Income Tax <i>(Income-basis)</i>	-----	6.00% (Flat Rate)
Commercial Activity Tax <i>(Gross receipts-basis)</i>	Under \$150,000 = No Fee, \$150,000 to \$1 million = \$150 \$1 to \$2 million = \$800 \$2 to \$4 million = \$2,100 Over \$4 million = \$2,600, plus 0.26% over \$1.0 million in gross receipts	-----
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	See "Commercial Activity Tax"	-----
Investor Distribution	See "Personal Income Tax"	See "Personal Income Tax"
Personal Income		
State Income Tax	5.33% (Top Rate)	4.25% (Flat Rate)
Capital Investment		
Sales and Use Tax	5.75% flat rate	6.0% (Flat Rate)
<b>Local</b>		
C-Corporations		
Corporate Income Tax	Permissive	Permissive
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	Permissive	Permissive
Investor Distribution	Permissive	Permissive
Property		
Real Property	Permissive	Permissive
Personal Property	-----	-----
Personal Income		
Local Income Tax	Permissive	Permissive
Capital Investment		
Local, Sales and Use Tax	Permissive	-----

# State, Local Tax Rate Comparison

## The State of Ohio and Minnesota

	Ohio	Minnesota
<b>State</b>		
C-Corporations		
Corporate Income Tax <i>(Income-basis)</i>	-----	9.8% (Flat Rate), plus surtax
Commercial Activity Tax <i>(Gross receipts-basis)</i>	Under \$150,000 = No Fee, \$150,000 to \$1 million = \$150 \$1 to \$2 million = \$800 \$2 to \$4 million = \$2,100 Over \$4 million = \$2,600, plus 0.26% over \$1.0 million in gross receipts	-----
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	See "Commercial Activity Tax"	Variable
Investor Distribution	See "Personal Income Tax"	See "Personal Income Tax"
Personal Income		
State Income Tax	5.33% (Top Rate)	9.85% (Flat Rate)
Capital Investment		
Sales and Use Tax	5.75% flat rate	6.875% (Flat Rate)
<b>Local</b>		
C-Corporations		
Corporate Income Tax	Permissive	Permissive
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	Permissive	Permissive
Investor Distribution	Permissive	Permissive
Property		
Real Property	Permissive	Permissive
Personal Property	-----	-----
Personal Income		
Local Income Tax	Permissive	Permissive
Capital Investment		
Local, Sales and Use Tax	Permissive	-----

# State, Local Tax Rate Comparison

## The State of Ohio and Pennsylvania

	Ohio	Pennsylvania
<b>State</b>		
C-Corporations		
Corporate Income Tax <i>(Income-basis)</i>	-----	9.99% (Flat Rate)
Commercial Activity Tax <i>(Gross receipts-basis)</i>	Under \$150,000 = No Fee, \$150,000 to \$1 million = \$150 \$1 to \$2 million = \$800 \$2 to \$4 million = \$2,100 Over \$4 million = \$2,600, plus 0.26% over \$1.0 million in gross receipts	-----
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	See "Commercial Activity Tax"	Variable
Investor Distribution	See "Personal Income Tax"	See "Personal Income Tax"
Personal Income		
State Income Tax	5.33% (Top Rate)	3.07% (Flat Rate)
Capital Investment		
Sales and Use Tax	5.75% flat rate	6.0% (Flat Rate)
<b>Local</b>		
C-Corporations		
Corporate Income Tax	Permissive	Permissive
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	Permissive	Permissive
Investor Distribution	Permissive	Permissive
Property		
Real Property	Permissive	Permissive
Personal Property	-----	-----
Personal Income		
Local Income Tax	Permissive	Permissive
Capital Investment		
Local, Sales and Use Tax	Permissive	-----

# State, Local Tax Rate Comparison

## The State of Ohio and West Virginia

	Ohio	West Virginia
<b>State</b>		
C-Corporations		
Corporate Income Tax <i>(Income-basis)</i>	-----	6.50% (Flat Rate)
Commercial Activity Tax <i>(Gross receipts-basis)</i>	Under \$150,000 = No Fee, \$150,000 to \$1 million = \$150 \$1 to \$2 million = \$800 \$2 to \$4 million = \$2,100 Over \$4 million = \$2,600, plus 0.26% over \$1.0 million in gross receipts	-----
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	See "Commercial Activity Tax"	-----
Investor Distribution	See "Personal Income Tax"	See "Personal Income Tax"
Personal Income		
State Income Tax	5.33% (Top Rate)	6.50% (Flat Rate)
Capital Investment		
Sales and Use Tax	5.75% flat rate	6.0% (Flat Rate)
<b>Local</b>		
C-Corporations		
Corporate Income Tax	Permissive	Permissive
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	Permissive	Permissive
Investor Distribution	Permissive	Permissive
Property		
Real Property	Permissive	Permissive
Personal Property	-----	Permissive
Personal Income		
Local Income Tax	Permissive	Permissive
Capital Investment		
Local, Sales and Use Tax	Permissive	-----

# State, Local Tax Rate Comparison

## The State of Ohio and Wisconsin

	Ohio	Wisconsin
<b>State</b>		
C-Corporations		
Corporate Income Tax <i>(Income-basis)</i>	-----	7.9% (Flat Rate), plus surtax
Commercial Activity Tax <i>(Gross receipts-basis)</i>	Under \$150,000 = No Fee, \$150,000 to \$1 million = \$150 \$1 to \$2 million = \$800 \$2 to \$4 million = \$2,100 Over \$4 million = \$2,600, plus 0.26% over \$1.0 million in gross receipts	-----
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	See "Commercial Activity Tax"	Variable
Investor Distribution	See "Personal Income Tax"	See "Personal Income Tax"
Personal Income		
State Income Tax	5.33% (Top Rate)	7.65% (Top Rate)
Capital Investment		
Sales and Use Tax	5.75% flat rate	5.0% (Flat Rate)
<b>Local</b>		
C-Corporations		
Corporate Income Tax	Permissive	Permissive
Small Businesses <i>(S-Corporations, LLC, LLP, etc.)</i>		
Corporation	Permissive	Permissive
Investor Distribution	Permissive	Permissive
Property		
Real Property	Permissive	Permissive
Personal Property	-----	-----
Personal Income		
Local Income Tax	Permissive	Permissive
Capital Investment		
Local, Sales and Use Tax	Permissive	-----