

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
ALABAMA – SALES AND USE TAX	Department sends to address the company listed on prior report	<p>Due monthly by the 20th of the following month.</p> <p>Taxpayers whose tax liability is less than \$200 per month During the preceding calendar year may file quarterly on the 20th day of the month following the close of the quarter.</p> <p>Taxpayers whose total sales and use tax liability does not exceed \$10 during the preceding calendar year have until January 20 of the following year to file an annual return.</p> <p>Prepayment of Taxes - Taxpayers whose average monthly liability was at least \$2,500 during the preceding year must make estimated tax payments by the 20th of each month in which the liability occurs. The payment amount is the lesser of 66 2/3% of the amount of the actual liability for the corresponding month in the previous year or 66 2/3% of the current month's estimated liability.</p>	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.
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 –	N/A	March 15 th	Returns for which withholding has been made:	\$1,500 for all 1099's.

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
INFORMATION AT SOURCE (FORMS 1099/1096)		However, if Alabama Income tax HAS been withheld, the Information Return is due on or before February 28.	Alabama Department of Revenue Individual & Corporate Tax Division Withholding Tax Section P.O. Box 327480 Montgomery, Alabama 36132-7480 Returns for which withholding has NOT been made: Alabama Department of Revenue Individual & Corporate Tax Division Withholding Tax Section P.O. Box 327489 Montgomery, Alabama 36132-7489	
ALABAMA- CORPORATION INCOME TAX RETURN	Dept. of Revenue sends forms to all corporations	March 15 th or 15 th day of 3 rd 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 15 th day of 4 th , 6 th , 9 th & 12 th months.
ALABAMA- S CORPORATION INCOME TAX RETURN	Dept. of Revenue sends forms to all corporations	March 15 th or 15 th day of 3 rd Month following close of fiscal year.	Returns with payments are filed at the following address: Alabama Dept. of Revenue Pass Through Entity Section P.O. Box 327444 Montgomery, AL 36132-7444 Returns WITHOUT Payments are filed at the following address: Alabama Dept. of Revenue Pass Through Entity Section P.O. Box 327441 Montgomery, AL 36132-7441 (334)242-9812	No state tax imposed on pass-through items.
ALABAMA -	Dept. of Revenue does	Business Corporations: within	Mail returns without payment	The privilege tax is levied on the entity's net worth

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
<p>COMBINED BUSINESS PRIVILEGE TAX RETURN , CORPORATE SHARES TAX RETURN AND ANNUAL REPORT</p> <p>(Applies to Business Corporations, Limited Liability Companies and Limited Partnerships)</p>	<p>not send forms to corporations. Forms may be accessed on the Department's website. http://www.revenue.alabama.gov/incometax/bus_priv_tx/2012bpfrms.cfm</p>	<p>2½ months after the beginning of a corporation's fiscal year (March 15 for calendar year taxpayers).</p> <p>All other entity types: within 3½ months after the beginning of the entity's fiscal year (April 15th for calendar year taxpayers).</p> <p>LLCs taxed as a corporation file no later than 2½ months (March 15th for calendar year LLCs) after the beginning of the LLC's taxable year. LLCs taxed as a partnership file no later than 3½ months (April 15th for calendar year LLCs) after the beginning of the LLC's taxable year.</p>	<p>to: Alabama Department of Revenue, Business Privilege Tax Section, P.O. Box 327431, Montgomery, Alabama 36132-7431.</p> <p>Mail returns with payments to: Alabama Department of Revenue, Business Privilege Tax Section, P.O. Box 327320, Montgomery, Alabama 36132-7320 (334) 242-9812</p>	<p>in Alabama. The tax rate ranges from \$0.25 to \$1.75 for each \$1,000. The federal taxable income apportioned to Alabama is used to determine the appropriate rate. The minimum business privilege tax is \$100 and the maximum is \$15,000, with some exceptions.</p> <p>An additional \$10.00 Annual Report fee is imposed. (Applies to Business Corporations ONLY)</p>
<p>ALABAMA –</p> <p>PARTNERSHIP INCOME TAX RETURN</p>	<p>Dept. of Revenue sends forms to all partnerships at partnership address</p>	<p>April 15th or 15th day of 4th month following close of fiscal year.</p>	<p>Alabama Department of Revenue Individual & Corporate Tax Division P.O. Box 327441 Montgomery, AL 36132-7441 (334) 242-1000</p>	<p>Partnership must file a return if doing business in state.</p>
<p>ALABAMA -</p> <p>UNCLAIMED PROPERTY REPORT AND REMITTANCE</p>	<p>Electronic report and remittance required as of July 1, 2013.</p>	<p>Before November 1st except Life Insurance Companies by May 1st</p>	<p>Unclaimed Property Division P. O. Box 302520 Montgomery, AL 36130-2520 (334) 242-9614</p>	<p>All property must be paid or delivered to the Department of Treasury at the same time the report is filed.</p> <p>A negative report must be filed.</p>
<p>ALASKA -</p> <p>BIENNIAL REPORT & BIENNIAL CORPORATION/LIMITED LIABILITY COMPANY TAX</p>	<p>Report must be filed online or printed and mailed</p>	<p>Before January 2nd every second year. (Postmarked on or before February 1st)</p>	<p>The Division of Banking, Securities and Corporations P. O. Box 110808 Juneau, AK 99811-0808 (907) 465-2530</p>	<p>Must be filed online or printed and mailed by going to http://www.commerce.state.ak.us/occ/home.htm. 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.</p>
<p>ALASKA -</p> <p>BIENNIAL BUSINESS</p>	<p>Dept. of Commerce & Economic</p>	<p>January 31st of every other year.</p>	<p>Department of Commerce & Economic Development</p>	<p>Filing Fee - \$100 plus \$100 per location, if tobacco products are included.</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
LICENSE	Development sends forms to address provided by company.		Business Licensing Section P.O. Box 110806 Juneau, AK 99811-0806 (907) 465-2550	
ALASKA - CORPORATION NET INCOME TAX RETURN	Dept. of Revenue sends forms to address provided by company.	April 15 th or 15 th day of 4 th month following close of fiscal yr. (If tax liability exceeds \$500, an estimated tax payment should be made by the 15 th day of the 4 th , 6 th & 12 th 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 4 th , 6 th , 9 th & 12 th months.
ALASKA - S CORPORATION NET INCOME TAX RETURN	Dept. of Revenue sends forms to address provided by company.	April 15 th or 15 th day of 4 th 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.
ALASKA - VERIFICATION REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Unclaimed Property sends to address the company listed on prior years report	Before November 1 st	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.

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
				A Negative Report is not required to be filed.
ARIZONA - PRIVILEGE(SALES) TAX	Department sends to address the company listed on prior report	Due monthly by the 20 th of the following month. A taxpayer whose tax liability is between \$2,000 and \$8,000, may file quarterly on the 20 th day of the month following the close of the quarter. Annual returns due by the 20 th of January of the following year if the tax liability is less than \$2,000. All filings are late after the second to last business day of the month.	Arizona Department of Revenue P.O. Box 29010 Phoenix, AZ 85038-9010 (602) 542-4576 Filing may be done online at: https://www.aztaxes.gov/Home .	Tax rate is 5.6%.
ARIZONA – 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.
ARIZONA - CORPORATION INCOME TAX RETURN & PAYMENT	Dept. of Revenue sends forms to mailing address supplied.	April 15 th , or 15 th day of 4 th month following close of fiscal yr.	Department of Revenue P.O. Box 29079 Phoenix, AZ 85038-9079 (602) 255-3381	Tax Rate - 6.5% (for taxable years beginning in 2014) with a \$50 minimum tax. The rate is reduced to 6.0% for taxable years beginning in 2015. Estimated tax payments required if tax is \$1,000 or more. Pay in four equal installments by 15th day of 4 th , 6 th , 9 th & 12 th months.
ARIZONA - S CORPORATION INCOME TAX RETURN	Dept. of Revenue sends forms to mailing address supplied.	April 15 th or 15 th day of 4 th month following close of fiscal year.	Arizona Department of Revenue P.O. Box 29079	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/FEES
& PAYMENT			Phoenix, AZ 85038-9079 (602) 255-3381	
ARIZONA - PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to mailing address supplied.	April 15 th or 15 th day of 4 th 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.
ARIZONA - ANNUAL REPORT/CERTIFICATE OF DISCLOSURE & REGISTRATION FEE	Reminder Notices and Forms are no longer mailed out.	For corporations incorporated/qualified prior to July 1, 1997, on or before the date randomly assigned by the Arizona Corporation Commission. For corporations incorporated/qualified on or after July 1, 1997, on or before the anniversary of the corporation's incorporation or qualification.	One of the following options for filing are available: 1. File Electronically by going to http://starpas.azcc.gov , enter your file number and click 'GO', select the box 'E-File Annual Report Online'. 2. Print & Mail the Annual Report by going to http://starpas.azcc.gov , 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 Report Form by emailing the request to ARRequest@azcc.gov 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.
ARIZONA - ANNUAL UNCLAIMED PROPERTY REPORT AND REMITTANCE	Unclaimed Property sends to address the company listed on prior years report	Before November 1 st except Life Insurance Companies May 1 st	Arizona Department of Revenue Unclaimed Property Comptroller's Office P. O. Box 29026 Phoenix, AZ 85038-9026 (602)716-6032	All property, except the contents of safe deposit boxes, must be paid or delivered to the Unclaimed Property Division at the same time the report is filed. Make arrangements with the Department for the delivery of the contents of safe depositories. 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
<p>ARKANSAS - SALES AND USE TAX</p>	<p>The Department of Finance and Administration distributes pre-printed forms directly to registered taxpayers at the business address listed on the business registration form.</p> <p>Taxpayers who file electronically will <i>not</i> receive forms via mail.</p> <p>Although the Department does not provide blank sales and use tax forms online, form requests can be made online at least three (3) weeks in advance of the due date at http://www.dfa.arkansas.gov/offices/excise/Tax/salesanduse/Page/default.aspx.</p>	<p>The Department reviews an annual reconciliation of returns and assigns each vendor a due date that is dependent on the dollar amount of the tax collected according to the following schedule:</p> <p>Semi-Monthly. Retailers having average net sales of more than \$200,000 per month for the preceding calendar year must make prepayment of sales tax by one of the following methods:</p> <p>(1) Two tax payments on or before the 12th and 24th day of each month, with each payment being equal to 40% of the tax due on the monthly average net sales. The balance must be remitted with the monthly sales tax report on or before the 20th day of the following month.</p> <p>or</p> <p>(2) A payment of 80% of the sales tax liability for the current calendar month on or before the 24th of each month with the balance due with the monthly sales tax report by the 20th day of the following month.</p> <p>Monthly. In general, returns and payments are due on or before the 20th day of each month for the preceding calendar month.</p> <p>Use taxes are also due on or before the 20th day of each month for the preceding</p>	<p>Department of Finance & Administration P.O. Box 8054 Little Rock, AR 72203 (501) 682-7104</p>	<p>The general state sales tax rate is 6.5% on the gross proceeds or gross receipts derived from the sale of tangible personal property sold at retail and certain specified services. The term "sale" includes the lease or rental of tangible personal property.</p> <p>The use tax is also imposed at the rate of 6.5% of the sales price.</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
		<p>calendar month.</p> <p>Quarterly. If the average amount of tax for any month is less than \$100, the Department may assign a quarterly reporting schedule with reports and payments made on or before the 20th day of July, October, January and April, covering the preceding three (3) month period.</p> <p>Annually. If the average tax for any month is less than \$25, the Department may assign an annual reporting schedule with the report and payment due on or before January 20 of each year, covering the preceding twelve (12) month period.</p>		
<p>ARKANSAS – WITHHOLDING REQUIREMENTS</p>	<p>The Department sends pre-addressed monthly report forms and payment coupons (Form AR941M) and annual reconciliation returns (AR3MAR) directly to employers or to an address specified by the employer on the withholding registration form as the "Mailing or Care of" address. Failure to receive the forms does not relieve the employer from the obligation of filing a timely return.</p> <p>Employers registered for EFT payments will</p>	<p>The due date for the returns and/or payments depends on the amount each employer withholds in a year.</p> <p>Monthly. In general, employers must file monthly, on or before the 15th day of each month covering the tax withheld during the preceding month.</p> <p>Quarterly. There is no quarterly filing option in Arkansas.</p> <p>Annually. Certain employers who withheld under \$1000 in taxes for the previous year may be assigned an annual filing schedule. The Department reviews its records annually for various factors to determine whether</p>	<p>Dept. of Finance and Administration P.O. Box 9941 Little Rock, AR 72203-9941 (501)682-7751</p>	<p>The Department provides extensive Tax Tables and formulas to determine the taxes owed at http://www.dfa.arkansas.gov/offices/incomeTax/withholding/Documents/withholdTaxTables.pdf.</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
	<p><i>not</i> receive forms via mail.</p> <p>The Department requires use of the pre-printed forms. Prior to establishment of the account and receipt of the pre-printed forms or in the event a pre-printed form is not available, employers may download blank initial forms and official instructions from the Department's website at http://www.dfa.arkansas.gov/Pages/default.aspx.</p>	<p>employers should file on an annual basis versus a monthly basis and will notify those employers who can be categorized as annual filers. Once notified, employers assigned an annual filing schedule have a due date on or before January 31, covering the tax withheld during the preceding year.</p> <p>Every employer is required to file an annual reconciliation for taxes withheld during the preceding year, as well as an annual statement of withholding for each employee, on or before February 28, following the close of the income year.</p> <p>Pass-through entity reports for income tax withheld are due by April 15.</p>		
<p>ARKANSAS – INFORMATION AT SOURCE (FORMS 1099/1096)</p>	<p>N/A</p>	<p>February 28th</p>	<p>Dept. of Finance and Administration P.O. Box 8055 Little Rock, AR 72203-8055 (501)682-7751</p>	<p>All payments of dividends and interest are reportable. Filing threshold is \$2,500 for payment of rents or other income.</p>
<p>ARKANSAS - CORPORATION & LIMITED LIABILITY COMPANY FRANCHISE TAX REPORT</p>	<p>Forms are sent to each corporation's designated tax mailing address. If NRAI receives the form for the company as the company's agent for service, the original form will be forwarded.</p> <p>Failure to receive a form does not relieve taxpayers from the</p>	<p>The report and payment are due annually, on or before May 1 of the reporting year (from all corporations whether operating on a calendar or fiscal year basis) reflecting the status of the corporation as of close of business on December 31 of the previous calendar year.</p>	<p>Secretary of State Business and Commercial Services Division P.O. Box 8014 Little Rock, AR 72203-8014 (501) 682-3409</p>	<p><u>Corporations With Stock</u> Three-tenths of one percent (0.3%) of that proportion of the par value of its outstanding capital stock that the value of its real and personal property in Arkansas bears to the total value of the real and personal property of the corporation.</p> <p>The minimum tax for general corporations is \$150. For the purpose of this tax, shares without par value are considered to have a par value of \$25.</p> <p><u>Corporations Without Stock</u> Corporations without authorized capital shall pay an annual tax of \$300.</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
	<p>obligation of filing the return. If the form has not been received by March 20 of each year, the corporation must either make a written request to the Division on or before March 31 or download an entity specific form from the Secretary's website by choosing the correct filing year and entering the corporation's filing number at http://www.sos.arkansas.gov/BCS/Pages/FranchiseTaxforms.aspx.</p>			<p>Limited Liability Companies Limited liability companies are subject to a \$150 franchise tax.</p>
<p>ARKANSAS - LIMITED PARTNERSHIP ANNUAL REPORT</p>	<p>In February, Secretary of State mails forms to the last known mailing address of the Limited Partnership.</p>	<p>May 1st</p>	<p>Secretary of State Business and Commercial Services Division P.O. Box 8014 Little Rock, AR 72203-8014 (501) 682-3409</p>	<p>Filing Fee - \$15.00</p>
<p>ARKANSAS - CORPORATION INCOME TAX RETURN & PAYMENT</p>	<p>The Department no longer automatically mails tax returns (Form AR1100CT) to registered taxpayers. Taxpayers that do not file online may obtain a booklet by calling the Department's Income Tax Office at (501) 682-4775.</p> <p>Forms are also available on the Department's website at http://www.dfa.arkansas.gov</p>	<p>Annually, on or before March 15. A corporation that operates on a fiscal year basis must file the return and pay any taxes owed on or before the 15th day of the 3rd month following the close of the fiscal year.</p>	<p>Corporation Income Tax P.O. Box 919 Little Rock, AR 72203-0919 (501) 682-4775</p>	<p>The income tax is based on net income of domestic corporations from sources in Arkansas and on the proportion of net income of foreign corporations apportioned to Arkansas. The tax rate is imposed on graduated levels of net income as represented in the tax tables available in the instructions for the Arkansas Domestic and Foreign Income Tax Form (Form AR1100CT).</p> <p>Estimated Income Tax The initial threshold for payments of estimated taxes is met when the company's tax liability can reasonably be expected to be \$1000 or more for the taxable year.</p> <p>The estimated payments are equal to a percentage</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
	<p>sas.gov/offices/incomeTax/corporation/Pages/corpForms.aspx.</p> <p>Arkansas requires all corporate filers to attach a completed copy of the federal return and all schedules to the state return.</p>			<p>of the total amount owed for the year, as indicated below.</p> <p>In general, the declaration and first installment is due on or before the 15th day of the 4th month of the taxable year with three additional installments due on or before the 15th day of the 6th, 9th and 12th months.</p> <p>For corporations that meet the \$1,000 threshold after the initial due date, the declaration should be made on the next quarterly due date and the payments must be made in equal installments according to the remaining due dates for the year.</p>
ARKANSAS - S CORPORATION INCOME TAX RETURN & PAYMENT	Commissioner of Revenue mails forms to whoever filed last return on behalf of the corporation.	March 15 th or 15 th day of the 3 rd month following close of fiscal year.	Dept. of Finance & Administration Individual Income Tax/S Corp P.O. Box 919 Little Rock, AR 72203-0919 (501)682-4775	No state tax imposed on pass-through items.
ARKANSAS - PARTNERSHIP INCOME TAX RETURN	Commissioner of Revenue mails forms to whoever filed last return on behalf of the corporation.	March 15 th or 15 th day of 3 rd 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.
ARKANSAS - ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	<p>All holders must complete a Report of Unclaimed Property Transmittal (Form AOS/UP1).</p> <p>The Report Packet may be obtained directly from the Auditor's Office. Forms and instruction packets may also be found on the Auditor's website at http://auditor.ar.gov/</p>	<p>Reports must be filed on or before October 31, reporting unclaimed property held as of the previous June 30.</p> <p>Life insurance companies file on or before April 30 for the previous calendar year.</p>	<p>Unclaimed Property Division Auditor of State PO Box 251906 Little Rock, AR 72225-1906 (501) 682-6000</p> <p>Holders should send tangible property such as the contents of safe deposit boxes to the</p> <p>Unclaimed Property Division, Auditor of State 1401 West Capital Ave., Suite 325 Little Rock, AR 72201</p>	<p>None</p> <p><u>Delivery of Property.</u></p> <p>The holder of abandoned property is required to pay or deliver to the Auditor abandoned property held at the time the report is filed.</p> <p>If the property is an automatically renewed deposit and a penalty would result, the time for compliance is extended.</p> <p>In general, holders should deliver tangible property held in a safe deposit box no sooner than 120 days after the filing of the report. The Auditor's office</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
	<p>Pages/default.aspx.</p> <p>Manual reporting may be used only if reporting fewer than 25 accounts each year.</p>		<p>The division may also be reached via telephone at (501) 682-6000 or toll free at (800) 252-4648. Ask for the Compliance Section for help with reporting requirements.</p>	<p>suggests a delivery date on or around March 1. The property should be delivered along with an inventory form that outlines the actual box/repository contents. Holders of safe deposit box contents should contact the Auditor's office to determine when the property should be delivered.</p> <p>Negative Reporting</p> <p>A negative report is not required. However, the Treasurer's office prefers any holder that has previously filed an unclaimed property report to make negative report in order to keep the Treasurer's files up-to-date with contact information in case any policy change notice is issued.</p>
CALIFORNIA - SALES AND USE TAX	<p>Department sends to address the company listed on prior report, for those ineligible to electronically file sales and use tax returns online.</p>	<p>Quarterly returns due on the last day of the month following the close of the quarter.</p>	<p>California State Board of Equalization P.O. Box 942879 Sacramento, CA 94279-7072 (800) 400-7115</p>	<p>Effective for sales of tangible personal property on or after January 1, 2013, the statewide sales and use tax rate is 7.50% (formerly 7.25%). The rate reflects the 6.50% (formerly 6.25%) state base tax rate and a 1% local tax rate. However, this rate is higher in locations where additional "district" taxes are implemented.</p>
CALIFORNIA – WITHHOLDING REQUIREMENTS	<p>Forms are available on the Department's website at: http://www.edd.ca.gov</p>	<p>Quarterly return due by last day of month following close of quarter.</p>	<p>The Payroll Tax Deposit (Form DE-88) coupon and payments should be submitted to: Employment Development Department, P.O. Box 826276, Sacramento, CA 94230-6276.</p> <p>The Quarterly Contribution Return and Report of Wages (DE-9) and the Quarterly Contribution Return and Report of Wages (Continuation) (DE 9C) should be submitted to: Employment Development Department, P.O. Box 989071, West Sacramento, CA 95798-9071.</p> <p>The Report of New Employees</p>	<p>Employers making payment of wages must deduct and withhold from such wages state personal income tax in accordance with either the Wage Bracket Table Method, which is limited to employees with wages and salaries less than \$1 million, or the Exact Calculation Method.</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
			(Form DE-34) should be submitted to: Employment Development Department, Document Management Group, MIC 96, P.O. Box 997016, West Sacramento, CA 95799-7016. (888)745-3886	
CALIFORNIA – INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 th for paper filings, March 31 st for electronic filings.	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.
CALIFORNIA - ANNUAL STATEMENT OF DOMESTIC CORPORATION	DOMESTIC ONLY Secretary of State mails a filing reminder notice postcard 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) 657-5448	Filing Fee - \$25. A separate Corporate Disclosure Statement is required to be filed by every "Publicly Traded company" within 150 days following the close of the company's fiscal year.
CALIFORNIA - ANNUAL STATEMENT OF FOREIGN CORPORATION	FOREIGN ONLY Secretary of State mails a filing reminder notice postcard to "mailing address" of corporation 3 months 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) 657-5448	Filing Fee - \$25. A separate Corporate Disclosure Statement is required to be filed by every "Publicly Traded company" within 150 days following the close of the company's fiscal year.
CALIFORNIA - CORPORATION FRANCHISE OR INCOME TAX RETURN & DECLARATION OF ESTIMATED TAX	Forms are available on the Franchise Tax Board's website at: http://www.ftb.ca.gov	March 15 th or 15 th of the 3 rd month following the close of fiscal year.	Franchise Tax Board P.O. Box 942857 Sacramento, CA 94257-0501 (916) 845-6500	Tax rate of 8.84%. Minimum tax applies for franchise tax, but not for corporate income tax, purposes. Minimum tax is \$800. If estimated tax not over \$800, pay in full by 15 th of 4 th month. If over \$800, pay in installments by 15 th day of 4 th - 30%, 6 th - 40%, 9 th - 0%, & 12 th - 30% months.
CALIFORNIA - S CORPORATION FRANCHISE OR INCOME TAX RETURN	Franchise Tax Board mails forms to "mailing address" of corporation.	March 15 th or 15 th day of 3 rd month following close of fiscal year.	Franchise Tax Board P.O. Box 942857 Sacramento, CA 94257-0501 (916) 845-6500	Tax at the rate of 1.5%. Minimum tax is \$800.
CALIFORNIA - PARTNERSHIP	Franchise Tax Board mails forms to "mailing address" of	April 15 th or 15 th day of 4 th month following close of fiscal year.	Franchise Tax Board P.O. Box 942857 Sacramento, CA 94257-0601	Partnership must file a return if doing business in state. An annual tax of \$800 applies to limited partnerships and limited liability partnerships that

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
INCOME TAX RETURN	corporation.		(916) 845-6500	do business in California.
CALIFORNIA - BIENNIAL STATEMENT OF DOMESTIC & FOREIGN LIMITED LIABILITY COMPANY	Secretary of State mails a filing reminder notice postcard to "mailing address" of LLC approximately 3 months 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 Statement of Information Unit P.O. Box 944230 Sacramento, CA 94424-2300 (916) 657-5448	Filing Fee - \$20.
CALIFORNIA - LIMITED LIABILITY COMPANY ANNUAL TAX	Franchise Tax Board mails forms to "mailing address" of limited liability company.	15 th day of the 4 th month after the beginning of the tax year	Franchise Tax Board P.O. Box 942857 Sacramento, CA 94257-0631 (916) 845-6500	\$800 minimum Franchise Tax for those LLC's not taxed 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.
CALIFORNIA - ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Forms are available on the Controller's website at: http://www.sco.ca.gov/upd_rptg.html .	Before November 1st; May 1st for life insurance companies	California State Controller's Office Unclaimed Property Division P. O. Box 942850 Sacramento, CA 94250-5873 (916) 464-6284	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.
COLORADO - SALES AND USE TAX	The Department sends sales tax forms/ coupons (Form DR0100) to businesses with multiple locations and to seasonal accounts. Businesses with a single location will receive a coupon book containing all forms for the year. Failure to receive forms does not relieve the taxpayer of the legal responsibility to	Filing frequency is determined by sales volume. Returns must be filed on or before 20th day of the month following the period in which the tax accrues. Monthly. In general, taxpayers must file on a monthly basis. Quarterly. The Department may permit taxpayers whose total sales tax liability is under \$10,000 per month to pay the tax on a	Department of Revenue Taxpayer Service Division 1375 Sherman St. Denver, Colorado 80261 (303) 238-2416	The State sales and use tax rate is 2.9% on goods and services. Certain counties, cities and incorporated towns are authorized to impose sales taxes that are administered and collected by the Department of Revenue. Other localities may impose sales and use taxes that are not collected by the State. Specific tax rates for all of the cities and counties in Colorado may be found online at http://www.colorado.gov/cms/forms/dor-tax/dr1002.pdf .

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
	<p>file the return and pay the taxes.</p> <p>Forms may be obtained from the Department of Revenue at (303) 232-2414 or on the Department of Revenue website at http://www.colorado.gov/cs/Satellite/Revenue/REVM/1177017542056.</p>	<p>quarterly basis. The quarterly reporting months are April, July, October and January.</p> <p>Annually. Following one year of operation, taxpayers whose total sales tax liability is \$15 or less per month may request to file an annual return and remit payment by January 20th of the following year.</p> <p>Taxpayers wishing to file on a quarterly or annual basis must request permission from the Department prior to using those filing schedules.</p>		
<p>COLORADO – WITHHOLDING REQUIREMENTS</p>	<p>The Department no longer mails the Income Withholding Tax Return coupon booklets (DR 1094) to each registered employer. The Department encourages employers to sign up for account access using the Revenue Online system.</p> <p>Employers who want to continue to print a form and mail it in to the department may find blank forms on the Department's website at http://www.colorado.gov/revenue.</p>	<p>For purposes of the due dates for returns and payments, "lookback period" is defined as the 12-month period from July 1 through June 30.</p> <p>Weekly. Employers reporting more than \$50,000 in withholding tax during the prior lookback period must remit withheld taxes accumulated as of each Friday. Payments are due the third banking day following each Friday.</p> <p>At the end of the calendar year, weekly filers must make a final transmission including all taxes withheld for all payrolls through December 31. Payment for this transmittal is due the third banking day following December 31.</p> <p>Monthly.</p>	<p>Colorado Dept. of Revenue 1375 Sherman Street Denver, CO 80261 (303) 238-7378</p>	<p>Each employer making payment of wages is required to deduct and withhold the tax in accordance with tables compiled to accomplish withholding in an amount which approximates as nearly as possible the amount of income tax due.</p> <p>Employers must deduct state tax withholding in whole dollar amounts.</p> <p>The Department is authorized to make rules and regulations for determining the amount to be deducted and withheld by employers from wages of non-resident employees. For those non-resident employees, the employer may only deduct from the part of the wages that are paid for services performed in the State. The tax tables are available on the Department's website at http://www.colorado.gov/cms/forms/dor-tax/dr1098.pdf.</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
		<p>Employers reporting at least \$7,000 and no more than \$50,000 in withholding tax during the prior lookback period must file return and remit payments on or before the 15th day of the month following the end of each month.</p> <p><u>Quarterly.</u></p> <p>Employers reporting less than \$7,000 in withholding tax during the prior lookback period must file returns and remit payments on or before the last day of the month following the end of each calendar quarter (March 31, June 30, September 30 and December 31).</p> <p><u>Annually.</u></p> <p>An employer is required to file W-2 forms and an annual reconciliation report on or before the last day of February or within 30 days of termination as an employer.</p> <p>Due dates that fall on a non-business day are considered timely filed if paid on the first business day following.</p> <p>Beginning with the annual reconciliation report filed in early 2013, employers must file both the new Colorado 1099 Annual Reconciliation form (Form DR 1106) with any 1099s due and the old W-2 Annual Reconciliation form</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
		(Form DR 1093) with the W-2s.		
COLORADO – INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	March 15 th	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.
COLORADO - ANNUAL CORPORATE REPORT	No paper filing is accepted. Online Notification. The Secretary of State has created an email notification system for Periodic Reports. Corporations are encouraged to register for notification on the Business Center website at http://www.sos.state.co.us/biz/businessFunctionsEmailNotification.do . The Secretary's office will then send an email to notify a business when a periodic report is due. The Secretary's office no longer mails postcard notifications of annual periodic	Annually, no later than the last day of the second calendar month following the company's anniversary month of organization or qualification to do business in Colorado.	Colorado Department of State Corporate Report Section 1700 Broadway, Suite 200 Denver, CO 80290 (303) 894-2200, option number 2	Filing fee of \$10 This fee does not include any late fees or penalties that may be due. Delinquent reports- penalty fee is \$40.

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
	report requirements to registered corporations.			
COLORADO - ANNUAL LIMITED LIABILITY COMPANY REPORT	<p>No paper filing is accepted.</p> <p>Online Notification. The Secretary of State has created an email notification system for Periodic Reports. Companies are encouraged to register for notification on the Business Center website at http://www.sos.state.co.us/biz/businessFunctionsEmailNotification.do.</p> <p>The Secretary's office will then send an email to notify a business when a periodic report is due.</p> <p>The Secretary's office no longer mails postcard notifications of annual periodic report requirements to registered companies.</p>	<p>Annually, no later than the last day of the second calendar month following the company's anniversary month of organization or qualification to do business in Colorado.</p>	<p>Colorado Department of State Corporate Report Section 1700 Broadway, Suite 200 Denver, CO 80290 (303) 894-2200, option number 2</p>	<p>Filing fee of \$10</p> <p>This fee does not include any late fees or penalties that may be due. Delinquent reports- penalty fee is \$40.</p>
COLORADO - ANNUAL LIMITED PARTNERSHIP REPORT	<p>The Secretary of State sends forms to the Registered Agent. Duplicates can be obtained from the Secretary of State or e-filed.</p>	<p>End of the 2nd Month following the Anniversary Month. (Postmark Date) Domestic limited partnerships formed on and after July 27, 2009 are required to file an annual report. Domestic limited</p>	<p>Colorado Department of State Corporate Report Section 1700 Broadway, Suite 200 Denver, CO 80290 (303) 894-2200, option number 2</p>	<p>Filing fee of \$10.</p> <p>Effective December 1, 2012, the filing fee is reduced to \$1 for the timely filing of the report.</p> <p>This fee does not include any late fees or penalties that may be due. Delinquent reports-penalty is \$40.</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
		<p>partnerships formed prior to July 27, 2009, that elect on and after July 27, 2009 to be governed by the new LP Act will also be regarded as a "reporting entity" and will be required to file an annual report.</p> <p>Domestic limited partnerships that were formed prior to July 27, 2009 and that have NOT elected to be governed by the new LP Act will NOT be regarded as a "reporting entity" and will NOT be required to file an Annual Report.</p>		
<p>COLORADO - CORPORATION INCOME TAX RETURN & PAYMENT</p>	<p>Forms are available from the Department's website at http://www.colorado.gov/revenue.</p>	<p>Annually, corporations must file the Corporation Income Tax form (Form 112) on or before April 15 or the 15th day of the 4th month after the close of the tax year.</p>	<p>Colorado Department of Revenue Denver, Colorado 80261-0005 (303) 238-7378</p>	<p>The corporate income tax rate is 4.63%.</p> <p><u>Estimated Income Tax Payments</u></p> <p>Declaration is due according to the date on which the corporation meets the payment threshold of \$5,000.</p> <p>If the payment is met by April 1, the declaration and payment is due by April 15. If the payment is met by June 1, the declaration and payment is due by June 15. If the payment is met by September 1, the declaration and payment is due by September 15. If the payment is met any time after September 1, the declaration and payment is due by December 15.</p> <p>Fiscal year corporations must make declarations on the 15th day of the 4th, 6th, 9th, or 12th month, depending on date of qualification.</p> <p>Generally, payments are due in four equal installments (25% of the total due) on April 15, June 15, September 15 and December 15 of the tax year. Fiscal year filers must file on the 15th day of the 4th, 6th, 9th and 12th months of the tax year.</p> <p>Annual payments of Estimated Income Tax must be</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
				<p>the lesser of the following: 1) 70% of net Colorado tax liability; or, in certain instances, 2) 100% of the preceding year's net Colorado tax liability.</p> <p>The corporate taxpayer may only use the 100% calculation method if all of the following conditions are met:</p> <ol style="list-style-type: none"> 1) The preceding year was a 12-month tax year; and 2) The corporation filed a Colorado return for the previous year; and 3) The corporation is not defined under Section 6655 of the federal IRS code as a large corporation.
COLORADO - 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 th or 15 th day of 4 th 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.
COLORADO – PARTNERSHIP INCOME TAX RETURN	The Colorado Department of Revenue sends forms to whatever address it has on file for the corporation.	April 15 th or 15 th day of 4 th 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 a federal partnership return is filed and if there is any partnership income from Colorado sources.
COLORADO - ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	<p>Forms can be obtained by calling the Treasurer's office or by downloading the forms from the Treasurer's website at http://www.colorado.gov/treasury/gcp/holderrep.html.</p> <p>The Treasurer strongly encourages electronic reporting using the NAUPA Compliance Software available via the HRS Pro reporting software at http://www.wagers.net</p>	<p>Annually, the report due date is November 1, showing property held as of the previous June 30.</p> <p>Life insurance company reports are due May 1, reporting property held as of the previous December 31.</p>	Colorado Department of Treasury Unclaimed Property Division 1580 Logan Street, Ste. 500 Denver, CO 80203 (303) 866-6154	<p>None.</p> <p><u>Delivery of Property</u></p> <p>Abandoned property must be remitted when filing the report.</p> <p>Holders must contact the Treasurer's office for detailed instructions prior to delivery of safe deposit box contents.</p> <p><u>Negative Reporting</u></p> <p>A negative report is not required. However, the Treasurer's office prefers any holder that has previously filed an unclaimed property report to make negative report in order to keep the</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
	<p>† or the "UPexchange" reporting system software developed by ETM that is available online at http://www.byetm.com/upexchange/.</p>			<p>Treasurer's files up-to-date with contact information in case any policy change notice is issued.</p>
<p>CONNECTICUT – SALES AND USE TAX</p>	<p>All Sales and Use Tax returns and payments must be filed and paid electronically.</p>	<p>Due monthly by the last day of the following month. Effective January 1, 2015, the monthly due date is changed to on or before the 20th day of the month next succeeding each monthly period.</p> <p>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. Effective January 1, 2015, the quarterly due date is changed to on or before the 20th day of the month next succeeding each quarterly period.</p> <p>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.</p> <p>Annual returns due on or before October 1 of each year, from certain retailers required to file a Disaggregated Sales Tax Report separately stating the amount of sales tax collected by the retailer in each municipality in which a</p>	<p>State of Connecticut Department of Revenue Services PO Box 5030 Hartford, CT 06102-5030 (860) 297-5962</p>	<p>6.35% except it is 7% on certain luxury goods and 1% on sales of computer and data processing services.</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
		business location is maintained.		
CONNECTICUT – WITHHOLDING REQUIREMENTS	All withholding returns, reconciliations and remittances must be filed and paid electronically.	<p>Quarterly reconciliations from all employers are due on or before the last day of the month after the calendar quarter. Employers who made timely withholding payments and owe no additional withholding for the quarter have an additional 10 days to file.</p> <p>Certain employers may obtain permission or be required to file a quarterly return for only the last calendar quarter each year.</p> <p>An annual reconciliation with the state copies of federal Form W-2, must electronically on or before March 31.</p> <p>See Filing/Fees/Rates for payment due dates and thresholds.</p>	<p>Department of Revenue Services State of Connecticut 25 Sigourney Street, Suite 2 Hartford CT 06106-5032 (860) 297-5962</p>	<p>Withholding payment frequency is based on an employer's reported tax liability during the look-back period (i.e. the 12-month period ending on the preceding June 30). Weekly payments are due on or before the Wednesday after the weekly period the wages were paid from employers with reported withholdings during the look-back period of more than \$10,000. Monthly payments are due on or before the 15th day of the month after the month the wages were paid from employers with reported withholdings during the look-back period of more than \$2,000 but not more than \$10,000. Quarterly payments are due on or before the last day of the month the wages were paid from employers with reported withholdings during the look-back period of \$2,000 or less.</p> <p>Employers must deduct and withhold from wages paid an amount of tax as determined in accordance with the tables and calculations included in the current edition of Connecticut Circular CT (Employer's Tax Guide). If the employer uses an alternative method for federal tax purposes, the same method must be used for Connecticut income tax withholding.</p>
CONNECTICUT – INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 th	<p>Department of Revenue Services P.O. Box 5081 Hartford, CT 06102-5081 (860) 297-5962</p>	Filing thresholds are \$10 for dividends and interest and \$600 for rents and other income.
CONNECTICUT - ANNUAL REPORT OF UNCLAIMED PROPERTY	The Treasurer does not mail forms. Forms may be accessed on the Treasurer's website.	Within 90 days of the close of the calendar year in which property is presumed abandoned	<p>For delivering cash property and CD-ROMs/flash drives/diskettes: Treasurer State of Connecticut Unclaimed Property Division P.O. Box 150435 Hartford, CT 06115-0435</p> <p>For overnight deliveries or certified mail:</p>	All property must be paid or delivered to the State Treasurer at the same time the report is filed. A Negative Return is required to be filed by companies organized in Connecticut, but are not required of companies organized outside of Connecticut that have previously filed unclaimed property reports.

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
			State of Connecticut Office of the Treasurer 55 Elm Street, 5th Floor Hartford, CT 06106 (860) 702-3280	
CONNECTICUT - CORPORATION BUSINESS TAX RETURN & PAYMENT OF TAX	The Department of Revenue Services does not mail forms to corporations. Forms may be accessed on the State's website.	April 1st/1st day of 4th month after close of the corporation's fiscal year.	Annual Returns & Payments: Dept. Of Revenue Services P.O. Box 2974 Hartford, CT 06104-2974 Estimated Payments: Dept. Of Revenue Services P.O. Box 2965 Hartford, CT 06104-2965 (860) 297-5962	7.5% of the entire net income apportioned to the state, subject to the "Additional Tax" set forth below. Effective for income years beginning on or after January 1, 2016 and before January 1, 2014, a 20% surcharge is imposed on both franchise tax liability and "additional tax" liability, without reduction for any credit against the tax. However, the surcharge does not apply if only the \$250 minimum tax is due. It also does not apply if the corporation's gross income for the income year was less than \$100 million (except it does apply regardless of the level of gross income for corporations filing a combined return for the income year or a unitary return). In addition to the tax on net income, there is imposed an "additional tax" payable only in the amount that the additional tax exceeds the above tax on net income. The additional tax is computed at the rate of 3.1 mills per dollar of the amount derived in accordance with statute. In no case is the tax to be less than \$250 nor more than \$1,000,000. Estimated tax payments required if tax exceeds \$1,000. Pay in four installments: on or before the 15th day of the third month of the taxable year - 30% of the "required annual payment" (defined below); on or before the 15th day of the sixth month - 40% of the required annual payment; on or before the 15th day of the ninth month - 10% of the required annual payment; and on or before the 15th day of the twelfth month - 20% of the required annual payment. "Required annual payment" means the lesser of (i) 90% of the tax shown on the return for the income year, or, if no return is filed, 90% of the tax for such year, or (ii) if the preceding income year was an income year of 12 months and a return was filed for the preceding

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
				income year showing liability for tax, 100% of the tax shown on the return for the next preceding income year without regard to any credits taken against the tax. Payment based on annualized income installments is permitted as provided by statute.
CONNECTICUT - S CORPORATION BUSINESS TAX RETURN & PAYMENT	Dept. Of Revenue Services sends forms to address corporation provides.	On or before the 15th day of the 4th month following the close of the fiscal year [April 15th for S Corporations operating on the basis of the calendar year]. Effective for taxable years beginning on and after January 1, 2013, the Business Entity Tax imposed on S-Corporations is due biennially, on or before the 15th day of the 4th month following the close of every other fiscal year. Example: An S-Corporation with a fiscal year ending January 31, will file its Business Entity Tax on or before May 15, 2015, covering the years 2/1/2013 through 1/31/2014 and 2/1/2014 through 1/31/2015.	State of Connecticut Department of Revenue Services P.O. Box 2967 Hartford, CT 06104-2967 (860) 297-5962	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. 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; Maximum tax - \$1 million. Corporation pays higher of capital tax or income tax, minimum of \$250.
CONNECTICUT – PARTNERSHIP INCOME TAX RETURN	Dept. Of Revenue Services sends forms to address entity provides.	April 15 th or 15 th day of 4 th month following close of fiscal year.	State of Connecticut Department of Revenue Services P.O. Box 2967 Hartford, CT 06104-2967 (860) 297-5962	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.
CONNECTICUT - ANNUAL REPORT & FOREIGN LICENSE	Annual Reports must be filed electronically. The Secretary of State sends a notice to the	On or before the last business day of the month in which occurs the anniversary of the filing of the Certificate of	Secretary of State Commercial Recording Division 30 Trinity St.	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.

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
FEE	corporation by email to file the Report.	Incorporation or the issuance of the Certificate of Authority.	Hartford, CT 06115 (860) 509-6002	
CONNECTICUT - ANNUAL REPORT FOR DOMESTIC AND FOREIGN LIMITED LIABILITY COMPANY	Annual Reports must be filed electronically. The Secretary of State sends a notice to the company by email to file the Report.	On or before the last day of the anniversary month of the filing of the Articles of Organization or the Application for Registration.	Secretary of State Commercial Recording Division 30 Trinity St. Hartford, CT 06115 (860) 509-6002	Filing Fee - \$20
CONNECTICUT - 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
DELAWARE – WITHHOLDING REQUIREMENTS	Includes Form W1 (monthly return), Form W1Q (quarterly return), Form W1A (eighth-monthly return), Form W-3 (annual reconciliation for monthly and quarterly filers) and Form W-3A/W2 (annual reconciliation for eighth-monthly filers). The Division of Revenue uses optical character recognition (OCR) forms for withholding tax contained in a pre-printed coupon booklet which is mailed directly to the withholding agent. For new businesses, the initial filing form is contained in the Combined Registration Application package. When the initial return is processed, a	Eighth-monthly return due by no later than close of the 3 rd working day following the end of the deposit period. Monthly return due by the 15 th day of the following month. Quarterly return due by last day of month following close of quarter. For employers filing in paper, an annual reconciliation is due on or before February 28 along with duplicate copies of Form W-2 issued to each employee. However, if Form W-2 data is filed electronically, the due date for the W-2 data is March 31 and no paper reconciliation is required.	Delaware Division of Revenue P.O. Box 8754 Wilmington, DE 19899-8754 (302) 577-8779	The frequency of deposits is based on a "lookback period" which is the 12-month period between July 1 and June 30 immediately preceding the calendar year for which the employer's filing frequency is being determined. 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 after the end of the eighth-monthly ending on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th and last day of the month. 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 th 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

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
	computer generated coupon booklet is created and mailed to the withholding agent.			
DELAWARE - CORPORATION ANNUAL FRANCHISE TAX REPORT & PAYMENT	Secretary of State sends Notice to the Registered Agent. All Reports are required to be filed online - paper copies are no longer accepted.	On or before March 1 st .	Delaware Secretary of State Division of Corporations Dover, DE MUST Filed Online at: www.CorporateeFile.com	Taxable Domestic Corporations: Report Filing Fee \$50. Tax for domestic nonexempt corporations (except investment cos.) is the lesser of the following Methods: Regardless of the method of calculation used, the tax is to be no more than \$180,000 nor less than \$175 when calculating the tax based on authorized shares (Method 1 below) or \$350 when calculating the tax based on assumed capital (Method 2 below). Method 1 - Based on Authorized Shares: (i) 1 share to 5,000 shares, \$175; (ii) 5,001 shares to 10,000 shares, \$250; and (iii) over 10,000 shares, \$250.00 plus \$75 on each 10,000 shares or part thereof. Method 1 must be used for no-par shares. Method 2 - Based on Assumed Par Value Capital): Add \$350 for each \$1,000,000 or fraction thereof in excess of \$1,000,000 of assumed par value capital (as defined by statute). Non-stock, nonexempt corporations: The franchise tax is \$175 Exempt Domestic Corporations: Report Filing Fee \$25. No tax due.
DELAWARE - ANNUAL REPORT OF UNCLAIMED OR ABANDONED PROPERTY AND REMITTANCE	Department of Finance sends to address the company listed on prior years report	Before March 1 st	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 ONLY required for Financial Institutions.
DELAWARE - 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 1 st , Sept. 1 st , December 1 st & Final Payment on March 1 st of succeeding calendar year.	Mail: State of Delaware Division of Corporations P.O. Box 5509, Binghamton, NY 13902-5509. Overnight Express Deliveries: JPMorgan Chase,	If tax liability is expected to exceed \$5000 for the tax year, tentative returns and taxes must be filed and paid in four installments of 40% June 1, 20% September 1, 20% on December 1, and the balance on March 1 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
			33 Lewis Road, Binghamton, NY 13905, Attn: State of Delaware-Division of Corporations - 5509.	
DELAWARE - CORPORATION INCOME TAX RETURN & PAYMENT	Division Of Revenue does not send Form 1100 (Corporate Income Tax Return) to corporations. It may be accessed on the Division's website. The Division does send Tentative Return forms (estimated tax) to corporations.	On or before April 1 after the close of the taxable year, or, in the case of corporations operating on a fiscal year basis, on or before the first day of the fourth month after the close of the fiscal year.	Annual Return & Payment: Delaware Division of Revenue Wilmington, DE 19899 (Refer to the form for the exact address as it may vary depending on circumstances) Tentative Return & Estimated Payments: Delaware Division of Revenue P.O. Box 8751 Wilmington, DE 19899-8751 (302) 577-8205	Tax rate is 8.7%. All corporations required to make estimated tax payments in 4 installments as follows: 50% on or before 1st day of 4th month; 20% on or before 15th day of 6th month; 20% on or before 15th day of 9th month; 10% on or before 15th day of 12th month.
DELAWARE - S CORPORATION INCOME TAX RETURN & PAYMENT	Division Of Revenue sends forms to address entity provides.	April 1 st or 1 st day of 4 th 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 6.75%
DELAWARE – PARTNERSHIP INCOME TAX RETURN	Division Of Revenue sends forms to address entity provides.	On or before the 30th day of the 4th month following the fiscal year end [April 30th for partnerships operating on the basis of the calendar 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.
DELAWARE - FOREIGN CORPORATION ANNUAL REPORT	Secretary of State sends pre-printed forms to the Registered Agent.	Must be received by Secretary of State on or before June 30 th	Mail: State of Delaware Division of Corporations P.O. Box 5509 Binghamton, NY 13902-5509 Overnight deliveries: JPMorgan Chase 33 Lewis Road Binghamton, NY 13905 ATTN: State of Delaware, Division of Corporations -5509 (302) 739-3077 - Reception (302) 739-3073, Option 3 -	Filing fee - \$125

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
			Fran. Tax Info	
DELAWARE - ANNUAL LIMITED PARTNERSHIP/ GENERAL PARTNERSHIP/LIMITED LIABILITY COMPANY TAX	Secretary of State sends pre-printed forms to the Registered Agent.	Must be received by Secretary of State on or before June 1 st	Mail: State of Delaware Division of Corporations P.O. Box 5509 Binghamton, NY 13902-5509 Overnight deliveries: JPMorgan Chase 33 Lewis Road Binghamton, NY 13905 ATTN: State of Delaware, Division of Corporations -5509 (302) 739-3077	Flat \$300
DISTRICT OF COLUMBIA – SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20 th day of the following month if the tax liability is more than \$1,200 per month. Due quarterly by the 20 th day of the month following the end of the quarter, if the tax liability is more than \$200 but less than or equal to \$1,200 per month. Annual returns due on the 20 th of October of the following year if the tax liability is \$200 or less per month.	D.C. Office of Tax & Revenue P.O. Box 96384 Washington, DC 20090 (202) 727-4829	5.75% district wide. Taxpayers with a tax liability that exceeds \$5,000 for any period must file their returns electronically and pay their sales and use taxes by electronic funds transfer.
DISTRICT OF COLUMBIA – WITHHOLDING REQUIREMENTS	N/A	Monthly returns due by 20 th of the following month, if the withholding is \$1,200 or more. Quarterly returns due by the 20 th of the month following the quarter being reported if the withholding liability is more than \$200 but less than or equal to \$1,200. Annual deposits due by January 20 th if monthly withholding is consistently	D.C. Office of Tax & Revenue P.O. Box 96385 Washington, DC 20090 (202) 727-4829	If an amount due exceeds \$5,000 for a period, return and payment must be submitted electronically.

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
		\$200 or less.		
DISTRICT OF COLUMBIA – INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 th	D.C. Office of Tax & Revenue P.O. Box 96384 Washington, DC 20090 (202) 727-4829	Filing thresholds are \$10 for dividends and interest and \$600 for rents and other income.
DISTRICT OF COLUMBIA - CORPORATION FRANCHISE TAX RETURN & PAYMENT	Department of Finance & Revenue sends forms to Corporation address.	March 15/15 th day of 3 rd month following close of corporation's fiscal yr.	Send Return with Payment to: Office of Tax and Revenue, P.O. Box 679, Washington, D.C. 20044-0679. Send Return without Payment to: Office of Tax and Revenue, P.O. Box 221, Washington, D.C. 20044-0221. (202) 727-4829	Tax Rate: 9.975%. Minimum tax of \$250, but if D.C. gross receipts are greater than \$1 million the minimum tax is \$1,000. Estimated tax payments required if tax is \$1,000 or more. Pay in four equal installments by 15 th day of 4 th , 6 th , 9 th , & 12 th months.
DISTRICT OF COLUMBIA- S CORPORATION FRANCHISE TAX RETURN	Department of Finance & Revenue sends forms to Corporation address.	March 15 th or 15 th day of 3 rd month following close of fiscal year.	Send Return with Payment to: Office of Tax and Revenue, P.O. Box 679, Washington, D.C. 20044-0679. Send Return without Payment to: Office of Tax and Revenue, P.O. Box 221, Washington, D.C. 20044-0221. (202) 727-4829	Total Tax Rate: 9.975%, with a minimum tax of \$250 and if D.C. gross receipts are greater than \$1 million the minimum tax is \$1,000. Estimated tax payments required if tax is \$1000 or more. Pay in four equal installments by 15 th day of 4 th , 6 th , 9 th , & 12 th months.
DISTRICT OF COLUMBIA- PARTNERSHIP INCOME TAX RETURN	Department of Finance & Revenue sends forms to entity address.	April 15 th or 15 th day of 4 th month following close of fiscal year.	If payment is required: DC Office of Tax & Revenue P. O. Box 679 Washington, DC 20044-0679 No payment due or refund: DC Office of Tax & Revenue P. O. Box 221 Washington, DC 20044-0221 (202)442-6546	Partnership must file a return if gross receipts are more than \$12,000 and doing business in District of Columbia. Total Tax Rate: 9.975%, with a minimum tax of \$250 and if D.C. gross receipts are greater than \$1 million the minimum tax is \$1,000. Estimated tax payments required if tax is \$1000 or more. Pay in four equal installments by 15 th day of 4 th , 6 th , 9 th , & 12 th months.

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
DISTRICT OF COLUMBIA- UNINCORPORATED BUSINESS FRANCHISE TAX RETURN (UBT)	Department of Finance & Revenue sends forms to entity address.	April 15 th or 15 th day of 4 th 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	Unincorporated Businesses must file a return if gross receipts are \$12,000 or more and doing business in District of Columbia. Total Tax Rate: 9.975%, with a minimum tax of \$250 and if D.C. gross receipts are greater than \$1 million the minimum tax is \$1,000. Estimated tax payments required if tax is \$1000 or more. Pay in four equal installments by 15 th day of 4 th , 6 th , 9 th , & 12 th months.
DISTRICT OF COLUMBIA - TWO YEAR CORPORATE REPORT	Dept. Of Consumer & Regulatory Affairs sends notification to the Registered Agent.	Must be postmarked by April 1st 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 -\$300.
DISTRICT OF COLUMBIA -ANNUAL BALLPARK FEE	Must be filed electronically with the DC Office of Tax and Revenue.	On or before June 15 th	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) 442-6313	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.
DISTRICT OF COLUMBIA - LIMITED LIABILITY COMPANY TWO YEAR REPORT	Dept. Of Consumer & Regulatory Affairs sends notification to the Registered Agent.	Must be postmarked by on April 1st 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 - \$300.
DISTRICT OF COLUMBIA- REPORT OF UNCLAIMED PROPERTY VERIFICATION AND CHECKLIST	Unclaimed Property Unit sends to address the company listed on prior years report	Before November 1 st Life insurance companies before May 1st	DC Office of Finance and Treasury Unclaimed Property Unit 810 1 st 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

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>safekeeping depository shall not be delivered to the Unclaimed Property Unit until 120 days after filing the report.</p> <p>A Negative Return is required to be filed.</p>
<p>FLORIDA - SALES AND USE TAX</p>	<p>Department sends to address the company listed on prior report</p>	<p>Dealers who paid more than \$1,000 in Florida sales and use tax during the most recent state fiscal year (July 1 — June 30) are required to file returns and pay taxes by the 20th day of each month following each collection period.</p> <p>However, the Department of Revenue may require dealers to make returns and payments based on the amount of tax remitted in the preceding four calendar quarters.</p> <p>Dealers who paid more than \$500 but less than or equal to \$1,000 during the four most recent calendar quarters must file returns and make payments on or before the 20th day of the month following the end of a quarter.</p> <p>Dealers who paid more than \$100 but less than or equal to \$500 during the four most recent calendar quarters must file returns and make payments on or before the 20th day of the month following end of a 6-month period.</p> <p>Dealers who remitted \$100 or less during the four most recent calendar quarters must file returns and make payments on or before January 20.</p>	<p>Florida Department of Revenue 5050 W. Tennessee Street Tallahassee, FL 32399-0125 (850) 488-6800</p>	<p>6% statewide</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
		Estimated Tax Payments. Dealers who paid \$200,000 or more in sales and use taxes during the most recent state fiscal year must make monthly estimated tax payments. Estimated sales and use tax payments must be paid by EFT on or before the 20th day of the month for which the tax is estimated and the returns must be filed electronically.		
FLORIDA - CORPORATION UNIFORM BUSINESS REPORT	Annual Report must be filed on line at: https://services.sunbiz.org/Filings/AnnualReport/FilingStart	January 1 st - Delinquent on May 1	Division of Corporations P.O. Box 6198 Tallahassee, FL 32314 (850) 488-9000	Filing Fee -\$150 (includes supplemental fee - if filed after May 1, penalty of \$400) Non-Profit Filing Fee - \$61.25
FLORIDA - CORPORATION INCOME/FRANCHISE & EMERGENCY EXCISE TAX RETURN & PAYMENTS	Department of Revenue mails forms to the corporation's address.	April 1 st /1 st day of 4 th 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%. The first \$50,000 of net income is exempt. Estimated tax payments required if tax is \$2,500 or more. Pay in four equal installments by the last day of the 4th, 6th & 9th months of the year and last day of the tax year. Corporations that paid \$20,000 or more in taxes during the prior state fiscal year must pay by electronic funds transfer (EFT) and file returns electronically. In addition, corporations that are required to pay their federal income tax electronically and those whose income from multiple places of business reaches the \$20,000 threshold must file and pay electronically.
FLORIDA- S CORPORATION INCOME/FRANCHISE TAX RETURN & PAYMENTS	Department of Revenue mails forms to the corporation's address.	April 1st 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 Selection continues, except for tax years that an S Corporation is subject to Federal tax.
FLORIDA-	Department of	May 1 st or 1 st day of 5 th month	Florida Department of	Partnership must file a return if doing business in

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
PARTNERSHIP INCOME TAX RETURN	Revenue mails forms to the entity's address.	following close of fiscal year.	Revenue 5050 W. Tennessee Street Tallahassee, FL 32399-0100 (850)488-6800	state and having any partner subject to the Florida Corporate Income Tax Code.
FLORIDA - LIMITED LIABILITY UNIFORM BUSINESS REPORT	Annual Report must file on line at: https://services.sunbiz.org/Filings/AnnualReport/FilingStart	Between January 1 st and May 1 st - Delinquent on May 1 st	Division of Corporations Registration Section P.O. Box 6327 Tallahassee, FL 32314 (850) 487-6051	Filing Fee \$138.75 (includes supplemental fee – if filed after May 1 st , penalty of \$400)
FLORIDA - LIMITED PARTNERSHIP UNIFORM BUSINESS REPORT	Annual Report must file on line at: https://services.sunbiz.org/Filings/AnnualReport/FilingStart	Between January 1 st and May 1 st - Delinquent on May 1 st	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. After May 1 st , penalty of \$400.
FLORIDA - ANNUAL REPORT OF PROPERTY PRESUMED ABANDONED AND REMITTANCE	State Controller mails forms to "mailing address" of company.	Before May 1 st	Florida Department of Financial Services Bureau of Unclaimed Property P.O. Box 6350 Tallahassee, FL 32314-6350 (850) 413-5522	All property, except the contents of safe depositories, must be paid or delivered to the Controller at the same time the report is filed. A Negative Report is required to be filed.
FLORIDA - GOVERNMENTAL LEASEHOLD INTANGIBLE PERSONAL PROPERTY TAX	Department of Revenue mails forms to the company's address.	Due January 1 - Delinquent after June 30.	Florida Department of Revenue 5050 W. Tennessee Street Tallahassee, FL 32399-0140 (800) 352-3671	Every lessee of governmental property used for a residential or commercial purpose, or that is undeveloped, is subject to the tax each year, if rental payments are due in consideration for the leasehold estate. The tax is based on the annual market rent and the valuation factor for the years remaining on the lease. Discounts available for early filing.
GEORGIA – SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20 th day of the following month. Dealers whose tax liability in the preceding calendar year was greater than \$60,000 (excluding local sales taxes), must file a return and remit to the state revenue commissioner at least 50% of the estimated	Department of Revenue Sales & Use Tax Division P.O. Box 105296 Atlanta, GA 30348-5296 (404) 417-4490	4% statewide

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>tax liability for the taxable period on or before the 20th day of the period.</p> <p>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.</p> <p>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.</p>		
<p>GEORGIA –</p> <p>WITHHOLDING REQUIREMENTS</p>	<p>N/A</p>	<p>Monthly return due by the 15th of the following month.</p> <p>Quarterly return due by last day of month following close of quarter.</p>	<p>Georgia Department of Revenue P.O. Box 105678 Atlanta, GA 30348-5678 (404) 417-3210</p>	<p>Employers who withhold more than \$50,000 during the lookback period are classified as semi-weekly payers. For paydays falling on Wednesday, Thursday or Friday, the payment is due on the following Wednesday. For paydays falling on Saturday, Sunday, Monday, or Tuesday, payment is due the following Friday.</p> <p>Employers withholding \$50,000 or less in the aggregate during the lookback period must remit the tax by the 15th day of the following month.</p> <p>Employers that are required to withhold \$200 or less per month but more than \$800 per year must file a return and remit the tax on or before the last day of the month following the end of the quarter.</p> <p>Each employer who is required to withhold \$800 or less per year may remit payment using Form G-7 on or before January 31 of the following year.</p>
<p>GEORGIA -</p> <p>ANNUAL REGISTRATION</p>	<p>Forms are mailed to the principal office address of the Corporation. Contact the Corporation Division if preprinted</p>	<p>On or before May 31st for 2014 only.)</p> <p>Between January 1st & April 1st.</p>	<p>Office of Secretary of State Annual Registration Filings P.O. Box 23038 Columbus, GA 31902-3038 (404) 656-2817</p>	<p>Filing Fee - \$50</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
	form is not received.			
GEORGIA - 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.	On or before May 31st for 2014 only.) Between January 1st & April 1st.	Office of Secretary of State Annual Registration Filings P.O. Box 23038 Columbus, GA 31902-3038 (404) 656-2817	Filing Fee - \$50
GEORGIA - 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.	On or before May 31st for 2014 only.) Between January 1st & April 1st.	Office of Secretary of State Annual Registration Filings P.O. Box 23038 Columbus, GA 31902-3038 (404) 656-2817	Filing Fee - \$50
GEORGIA - CORPORATION INCOME TAX RETURN, & NET WORTH TAX RETURN & PAYMENT	Forms are mailed to the corporation's address on record.	March 15 th /15 th day of the 3 rd 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	<p>Tax on income is 6%.</p> <p>Estimated tax payments required if income is \$25,000 or more. Pay in four equal installments by 15th day of 4th, 6th, 9th & 12th months.</p> <p>Net Worth Tax - domestic and domesticated corporations are taxed on their full corporate net worth which includes the value of issued capital stock, paid-in surplus and earned surplus.</p> <p>The tax on a foreign corporation is based on the taxable portion of its corporate net worth that is considered to be located or earned in Georgia. The taxable portion is determined by the following formula: the value of the corporation's assets in Georgia plus receipts from business done in the state, divided by the corporation's total assets and business receipts. The resulting percentage is applied to the total corporate net worth to determine the amount subject to tax.</p> <p>A corporation with a deficit net worth pays the minimum tax of \$10. The maximum tax is \$5,000.</p> <p>When a corporation's initial taxable period is less than 6 months, the annual corporate net worth tax is imposed at 50% of the regular rate.</p>
GEORGIA -	Forms are mailed to	March 15 th or 15 th day of 3 rd	Georgia Income Tax Division	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
S CORPORATION INCOME TAX RETURN, & NET WORTH TAX RETURN & PAYMENT	the corporation's address on record.	month following close of the fiscal year.	P.O. Box 740397 Atlanta, Georgia 30374-0397 (404)656-4165	
GEORGIA – PARTNERSHIP INCOME TAX RETURN	Forms are mailed to the entity's address on record.	April 15 th or 15 th day of 4 th 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.
GEORGIA - 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	By November 1 st except Life Insurance Companies May 1 st	Georgia Department of Revenue Unclaimed Property Program 4125 Welcome All Road Atlanta, GA 30349 (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.
HAWAII - EXCISE AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20 th day of the calendar month following the end of the reporting period. Quarterly returns due by the 20 th day of the month following the close of the quarter where tax liability for a calendar year exceeds \$2,000 but is less than \$4,000. Semiannual returns due by the 20th day of each six month period where tax liability will not exceed \$2,000.	Hawaii Department of Taxation P.O. Box 1425 Honolulu, HI 96806-1425	Tax rates are: 4%, 0.5% and 0.15%. Tax rate for Oahu is: 4.5%, which includes a county surcharge.
HAWAII – WITHHOLDING REQUIREMENTS	N/A	Monthly return due by the 15 th day of the following month. (see rates) Quarterly return due by the 15 th day of the calendar month following each quarter.	Hawaii Department of Taxation P.O. Box 3827 Honolulu, HI 96812-3827 (808)587-4242	Employers whose annual withholding tax liability exceeds \$40,000 must remit the taxes withheld on a semi-weekly basis. However, regardless of the tax liability threshold, employers required to deposit federal withholdings semi-weekly must follow the same schedule for remitting state withholding taxes. For wages paid on Wednesday, Thursday, or Friday, employers must remit withheld taxes on or before the following

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
				<p>Wednesday. For wages paid on Saturday, Sunday, Monday, or Tuesday, employers must remit withheld taxes on or before the following Friday.</p> <p>Employers whose annual withholding tax liability ranges from \$5,000 to \$40,000 must file monthly returns and payments. Monthly returns and payments are due on or before the 15th day of the month following the month in which the taxes were withheld.</p> <p>The Department may allow employers whose annual withholding tax liability is less than \$5,000 to file quarterly returns and payments. Quarterly returns and payments are due on or before the 15th day of the month following the end of the quarter.</p>
HAWAII – INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 th	Oahu District Office P.O. Box 3559 Honolulu, Hawaii 96811-3559	Filing thresholds are \$10 for dividends and interest and \$600 for rents and other income.
HAWAII - 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 Annual Filing - BREG P.O. Box 40 Honolulu, HI 96810 (808) 586-2727	Filing Fee - \$15.
HAWAII - 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 Annual Filing - BREG P.O. Box 40 Honolulu, HI 96810 (808) 586-2727	Filing Fee - \$15.
HAWAII - 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 Annual Filing - BREG P.O. Box 40 Honolulu, HI 96810 (808) 586-2727	Filing Fee - \$5.
HAWAII - LIMITED LIABILITY COMPANY ANNUAL	The Dept. of Commerce & Consumer Affairs sends forms to the	Last day of the Calendar Quarter in which the anniversary date of formation/ registration falls.	Department of Commerce & Department of Commerce & Consumer Affairs Annual Filing - BREG	Filing Fee - \$15.

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
STATEMENT	entity's mailing address.		P.O. Box 40 Honolulu, HI 96810 (808) 586-2727	
HAWAII - CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX	Forms are mailed to the Corporation's mailing address.	April 20 th /20 th day of 4 th month following close of corporation's fiscal year.	Department of Taxation P. O. Box 1530 Honolulu, HI 96806-1530 If no payment due, send to: Hawaii Department of Taxation 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 with a tax liability of \$500. Pay in four equal installments by 20 th day of 4 th , 6 th & 9 th months and by 20 th day of month following close of year.
HAWAII - S CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX	Forms are mailed to the Corporation's mailing address.	April 20 th or 20 th day of 4 th month following close of fiscal year.	If Filing with a payment: Department of Taxation P. O. Box 1530 Honolulu, Hawaii 96806-1530 If no payment is due: Department of Taxation P. O. Box 3559 Honolulu, HI 96811-3559 (808)222-3229	No state tax imposed on pass-through items.
HAWAII - PARTNERSHIP INCOME TAX RETURN	Forms are mailed to the Corporation's mailing address.	April 20 th or 20 th day of 4 th 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.
HAWAII - 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 1 st and Remit by April 20 th	Reports of Unclaimed Property must be reported electronically in the NAUPA format. Send to: State of Hawaii Department of Budget & Finance Unclaimed Property Program 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.
IDAHO -	Department sends to address the company	Due monthly by the 20 th day of the following month.	Idaho State Tax Commission P.O. Box 36	5% statewide through April 30, 2003 increased to 6% from May 1, 2003 - June 30, 2005, scheduled

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
SALES AND USE TAX	listed on prior report		Boise, ID 83722-0410 (208) 334-7660	decrease back to 5% on July 1, 2005
IDAHO – 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 th day of the month through the 15 th day of the following month). Employers withholding more than \$500 but less than \$5,000 per month must make tax deposits by the 20 th 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.
IDAHO – INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 th	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.
IDAHO - CORPORATION INCOME TAX RETURN & PAYMENT	The State Tax Commission mails forms to the corporation.	April 15 th /15 th day of 4 th month following close of the corporation's fiscal year	Idaho State Tax Commission P.O. Box 56 Boise, ID 83756-0056 (208) 334-7660	The tax rate is 7.4% of Idaho taxable income. Corporations are also required to pay an additional \$10 excise tax at the time corporate returns are filed. The minimum income tax for corporations is \$20. Estimated tax payments required if tax is \$500 or more. Pay in four equal installments on 15th day of 4th, 6th, 9th & 12th months.
IDAHO - S CORPORATION INCOME TAX RETURN & PAYMENT	The State Tax Commission mails forms to the corporation.	April 15 th or 15 th day of 4 th 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.
IDAHO – PARTNERSHIP INCOME TAX RETURN	The State Tax Commission mails forms to the entity.	April 15 th or 15 th day of 4 th 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.
IDAHO - ANNUAL REPORT	Secretary of State sends forms to the mailing address specified by the	During the anniversary month of incorporation /qualification	Secretary of State Room 203, Statehouse Boise, ID 83720 (208) 334-2300	No Fee

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
	corporation or can be e-filed.			
IDAHO - ANNUAL REPORT OF LIMITED LIABILITY COMPANY	The Secretary of State sends a reminder notice directing filers to the website where Annual Reports may be filed electronically	During the anniversary month of organization /registration	Idaho Secretary of State P.O. Box 83720 Boise, Idaho 83720-0080 (208) 334-2300	No Fee
IDAHO - ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Unclaimed Property Unit sends to address the company listed on prior years report	Before November 1 st	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.
ILLINOIS - SALES AND USE TAX	Department sends to address the company listed on prior report. Forms may be filed online through the Department's Sales Tax WebFile program.	Due monthly by the 20 th day of the following month. Quarter-monthly payments must be made by the 7 th , 15 th , 22 nd 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
ILLINOIS - 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

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>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.</p> <p>Employers other than those described above must make payments on or before the 15th day of the following month.</p>
<p>ILLINOIS - CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX</p>	<p>Dept. of Revenue sends forms to the corporation.</p>	<p>March 15th/15th day of 3rd month following close of corporation's taxable year.</p>	<p>Illinois Department of Revenue P.O. Box 19008 Springfield, IL 62794-9008 (217) 782-3336</p>	<p>The corporate income tax rate is 7% of a corporation's net income. Corporations are also subject to a 2.5% personal property replacement income tax.</p> <p>Estimated tax payments required if tax is \$400 or more. Pay four equal installments by 15th day of 4th, 6th, 9th & 12th months.</p>
<p>ILLINOIS - S CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX</p>	<p>Dept. of Revenue sends forms to the corporation.</p>	<p>March 15th or 15th day of 3rd month following close of fiscal year.</p>	<p>If payment is enclosed with the Return: Illinois Department of Revenue P.O. Box 19053 Springfield, Illinois 62794-9053 (217)782-3336</p> <p>If NO payment is enclosed with the Return: Illinois Department of Revenue P.O. Box 19032 Springfield, Illinois 62794-9032 (217)782-3336</p>	<p>Tax at the rate of 1.5%.</p>
<p>ILLINOIS - PARTNERSHIP INCOME TAX RETURN</p>	<p>Dept. of Revenue sends forms to the entity.</p>	<p>April 15th or 15th day of 4th month following close of fiscal year.</p>	<p>If there is NO payment due: Illinois Department of Revenue P.O. Box 19031 Springfield, IL 62794-9031 (217)732-8866</p> <p>If payment is enclosed with the Return: Illinois Department of Revenue P.O. Box 19053</p>	<p>Partnership must file a return if doing business in state. Tax at the rate of 1.5%</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
			Springfield, IL 62794-9053	
ILLINOIS - ANNUAL REPORT & FRANCHISE TAX	Secretary of State sends forms to the Registered Agent.	Before 1 st 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.
ILLINOIS - 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.
ILLINOIS - LIMITED PARTNERSHIP ANNUAL REPORT	Secretary of State sends forms to the Registered Agent.	Before 1 st 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
ILLINOIS - LIMITED LIABILITY COMPANY ANNUAL REPORT	Secretary of State sends forms to the Registered Agent.	Within 60 days preceding the 1 st 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 within 60 days after the due date will result in a penalty of \$300 and eventual revocation.
ILLINOIS - ANNUAL REPORT OF	Forms may be obtained by calling the Unclaimed Property	May 1 from all business associations, utilities and life insurance companies.	Illinois State Treasurer's Office Unclaimed Property Division P. O. Box 19496	All property must be paid or delivered to the Unclaimed Property Division at the same time the report is 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
UNCLAIMED PROPERTY AND REMITTANCE	Division. Online filing is available.		Springfield, IL 62794-9496 (217) 524-0023	A Negative Report is required to be filed.
INDIANA - SALES AND USE TAX	Department sends to address the company listed on prior report.	Generally due monthly by the 20 th 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
INDIANA- WITHHOLDING REQUIREMENTS	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 th 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 th 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.
INDIANA- DOMESTIC BIENNIEL REPORT	Secretary of State sends forms to the mailing address specified by the corporation or if nonspecified 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 https://secure.in.gov/sos/bus_service/online_corp_s/corp_report/default.asp
INDIANA - FOREIGN BIENNIEL REPORT	Secretary of State sends forms to the mailing address specified by the corporation or if not 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 https://secure.in.gov/sos/bus_service/online_corp_s/corp_report/default.asp
INDIANA- LIMITED LIABILITY COMPANY BIENNIAL REPORT	Secretary of State sends forms to the mailing address specified by the corporation or if nonspecified then the	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

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
	registered agent.			
INDIANA - CORPORATION INCOME TAX RETURN & TAX	Dept. of Revenue mails forms to the corporation.	April 15 th /15 th day of 4 th month following close of corporation's fiscal yr.	Indiana Department of Revenue 100 North Senate Ave. Indianapolis, IN 46204-2253 (317) 232-2189	The adjusted gross income tax rate is currently 8%. Effective July 1, 2013 the rate will drop to 7.5%. The rate will reduce .5% each year until it reaches a rate of 6.5% on June 30, 2015. Corporations with adjusted gross income tax liability for the taxable year exceeding \$2,500 must make estimated tax payments. Pay in four equal installments by 20th day of 4th, 6th, 9th & 12th months.
INDIANA - S CORPORATION INCOME TAX RETURN & TAX	Dept. of Revenue mails forms to the corporation.	April 15 th or 15 th day of 4 th 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.
INDIANA - PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue mails forms to the entity.	April 15 th or 15 th day of 4 th 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.
INDIANA - ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Attorney General's Office sends report to address the company listed on prior years report	Before November 1 st except Life Insurance Companies May 1 st	Indiana Attorney General's Office Division of Unclaimed Property 35 South Park Blvd. Greenwood, IN 46143 (317) 232-6348	Abandoned Property shall be paid 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.
IOWA - SALES AND USE TAX	Department sends to address the company listed on prior report	Semi-monthly returns (twice monthly EFT remittances) required for remittances of more than \$8,000/month.	Iowa Department of Revenue P.O. Box 10412 Des Moines, IA 50306-0412	5% statewide + local tax. Effective July 1, 2008 state tax rate increased to 6% and local taxes repealed.

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
		<p>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>	(515) 281-3114	
<p>IOWA - WITHHOLDING REQUIREMENTS</p>	N/A	See Tax Rate/Fees	<p>Iowa Dept. of Revenue P.O. Box 10411 Des Moines, IA 50306-0411 (515)281-3114</p>	<p>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.</p> <p>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.</p> <p>Employers withholding \$50 or less per month (less than \$6,000/year effective January 1, 2003) are</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
				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.
IOWA - CORPORATE 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 1 st 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
IOWA - 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 1 st 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
IOWA - LIMITED PARTNERSHIP BIENNIAL REPORT	The Secretary of State sends notification of Biennial Report to the Registered Agent at the Registered Office.	Filed or Postmarked by April 1 st of the first odd numbered year following the calendar year of formation or registration.	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
IOWA - CORPORATION INCOME TAX RETURN & PAYMENT	Forms may be obtained from the Dept. of Revenue's website. Electronic reporting is encouraged.	April 30 th /last day of the 4 th 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 1 st \$25,000; 8% on next \$75,000; 10% on next \$150,000; and 12% over \$250,000. Estimated tax payments required if tax is \$1000 or more. Pay in four equal installments by the last day of the 4 th , 6 th , 9 th & 12 th months.
IOWA - S CORPORATION INCOME TAX RETURN & PAYMENT	Dept. of Revenue's website. Electronic reporting is encouraged.	April 30 th or last day of 4 th 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.
IOWA -	Dept. of Revenue mails forms to the	April 30 th or last day of 4 th month following close of fiscal	Income Tax Return Processing Iowa Department of Revenue	Partnership must file a return if doing business in state.

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
PARTNERSHIP INCOME TAX RETURN	entity.	year.	Hoover State Office Building Des Moines, Iowa 50319-0120 (515)281-3114	
IOWA - ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Treasurer's Office sends report to address the company listed on prior years report	Before November 1 st	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.
KANSAS - SALES AND USE TAX	Due to the newly mandated online filing requirements, the Director no longer mails the sales and use tax return forms directly to registered retailers. Retailers who do not have access to a computer for filing the return and making payments electronically must contact the Department to request a paper form for filing.	Due dates vary according to the amount of the taxpayer's tax liability. Filing frequency is set by the Department of Revenue according to the prior year's sales. The Department will send any notice of change in filing frequency to affected vendors prior to January 1 of each year. Questions regarding changes in sales tax filing frequency are addressed online at http://www.ksrevenue.org/pdf/ffchanges.pdf . <u>"Prepaid Monthly"</u> . Taxpayers with annual sales or use tax liability that exceeds \$32,000 must pay on a semi-monthly basis. The tax is due on or before the 25th day of the month covering a	Kansas Department of Revenue Sales and Excise Tax Bureau 915 SW Harrison Street Topeka, KS 66625-5000 (785) 368-8222	The state retail sales tax and the compensating use tax have a base rate of 6.15%. In addition, various cities and counties in Kansas assess an additional local sales tax. The Department updates tax rates quarterly and provides the most current local rate charts online at http://www.ksrevenue.org/salesratechanges.html .

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>prepayment for taxes collected during the first 15 days of the month, together with the return covering the preceding month.</p> <p>In lieu of remitting the actual amount collected, the retailer may remit 90% of the tax collected for such period or 50% of the tax collected in the same month during the preceding calendar year. The tax collected from the 16th through last day of the month is due together with the return on or before the 25th day of the following month.</p> <p><u>Monthly.</u> Taxpayers with annual sales or use tax liability that exceeds \$3,200 but does not exceed \$32,000 must pay on a Monthly schedule. The tax is due on or before the 25th day of the month, covering taxes collected during the preceding month.</p> <p><u>Quarterly.</u> Taxpayers with annual sales or use tax liability that exceeds \$80 but does not exceed \$3,200 may pay on a quarterly schedule. Quarterly paid taxes are due on or before January 25, April 25, July 25 and October 25, covering the previous calendar quarter.</p> <p><u>Annually.</u> Taxpayers with annual sales or use tax liability that does not</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
		exceed \$80 may pay on an annual basis. The tax is due on or before January 25 covering the preceding calendar year.		
KANSAS - WITHHOLDING REQUIREMENTS	Due to mandatory online filing requirements, the Department no longer mails the coupon booklet to registered taxpayers. Amendment forms are the only forms that continue to be filed via paper filing and are available from the Department of Revenue's website at http://www.ksrevenue.org/forms-btwh.html .	The Department of Revenue reviews all accounts on an annual basis. Any changes in filing frequency will be mailed to the employer prior to January 1 of each year, with the new filing frequency in effect on January 1 of the upcoming calendar year. Due dates for filing the withholding report vary according to the amount withheld by each employer according to the following schedule: Quad-Monthly (Weekly). Employers withholding \$45,000.01 or more annually must remit electronic returns and payments weekly within three (3) banking days of the 7th, 15th, 21st and the last day of each month. Semi-Monthly. Employers withholding \$8,000.01 or more but not more than \$45,000 annually must remit returns and payments semi-monthly, on the 25th day of the month (covering the 1st through the 15th) and on the 10th of following month (covering the 16th through the end of the month). Monthly. Employers withholding \$1,200.01 or more, but not more than \$8,000 annually must remit	Withholding Tax Kansas Department of Revenue 915 S.W. Harrison St. 3rd Floor, Docking State Office Building Topeka, Kansas 66625-0002 (785)368-8222	The Kansas income tax to be withheld must be determined according to one of the following methods: (1) percentage method withholding tables; (2) wage-bracket withholding tables; or (3) any formula or computer model that results in substantially the same amount of withholding for the payroll period, for each taxpayer, as method (1). Current withholding formulas and tables are available on the Department's website at http://www.ksrevenue.org/forms-btwh.html#pub .

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>returns and payments monthly, on or before the 15th day of the month, covering taxes withheld during the preceding month.</p> <p>Quarterly. Employers withholding \$200.01 or more, but not more than \$1,200 annually must remit returns and payments quarterly, on or before the 25th day of the month following the end of the calendar quarter.</p> <p>Annually. Employers withholding \$200 or less annually must remit returns and payments annually, on or before January 25 for the preceding year.</p> <p>On or before January 31, each employer is required to furnish each employee with two copies of Federal Form W-2 showing wages withheld.</p> <p>All registered employers must file a Kansas Employer's Annual Withholding Tax Return (Form KW-3) or the Annual Withholding Tax Return for Taxpayers Paying by EFT (Form KW-3E) along with a copy of the W-2 form for each employee and/or any Federal 1099 forms with Kansas withholding on or before the last day of February of the year following the year in which taxes were withheld.</p> <p>A return must be filed even if</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
		no tax is withheld.		
KANSAS - 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 th	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.
KANSAS - ANNUAL REPORT	The annual reports (Form AR) can be downloaded or filed online via the state's website at http://www.sos.ks.gov	The annual report and the report fee are due annually, on or before the 15th day of the 4th month after the close of its fiscal year. For corporations operating on a calendar year basis, the report and both payments are due on or before April 15.	Secretary of State Corporation Division First Floor, Memorial Hall 120 SW 10th Avenue, Rm. 100 Topeka, KS 66612-1240 (785) 296-4564	\$55 (Paper) \$50 (Online)
KANSAS - 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	On or before the 15th day of the 4th month following the close of the fiscal year [April 15 for LPs operating on the basis of the calendar year]. The first annual report from a newly organized or qualified limited partnership which has its first fiscal year end within six months of filing its organization or qualification document, will not be due until after its second fiscal year end in Kansas.	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.
KANSAS - LIMITED LIABILITY COMPANY ANNUAL REPORT	The annual report forms can be downloaded or filed online via the state's website at http://www.sos.ks.gov	The annual report and report fee are due annually, on or before April 15. For limited liability companies operating on a fiscal year basis, the reports are due on or before the 15th day of the 4th	Secretary of State Corporation Division First Floor, Memorial Hall 120 SW 10th Avenue, Rm. 100 Topeka, KS 66612-1240 (785) 296-4564	\$55 (Paper) \$50 (Online)

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
		month after the close of its fiscal year.		
<p>KANSAS - CORPORATION INCOME TAX RETURN & PAYMENT</p>	<p>The Department no longer mails the Corporation Income Tax Form (Form K-120) directly to corporations, unless requested.</p> <p>The forms are available on the Department's website at http://www.ksrevenue.org/forms-btcinc.html#est.</p> <p>Kansas also requires a copy of specific pages from the taxpayer's federal return to be filed along with Form K-120. The required pages are outlined in the instructions for Form K-120.</p> <p>Kansas does allow corporations to reproduce their own forms, but they must get approval from the Department first. Contact the Department for the application for approval.</p>	<p>Annually, on or before April 15 for corporations operating on a calendar year basis.</p> <p>Corporations operating on a fiscal year basis other than the calendar year must file the return and make the payment on or before the 15th day of the 4th month following the close of the fiscal year.</p>	<p>Kansas Corporate Tax Kansas Dept. of Revenue 915 SW Harrison Street Topeka, KS 66699-4000 (785)368-8222</p>	<p>The base tax rate is 4% of Kansas taxable income. An additional surtax equal to 3% is imposed on all Kansas taxable income in excess of \$50,000.</p> <p><u>Estimated Income Tax Payments</u></p> <p>The initial threshold for payments of estimated taxes is met when the company's tax liability can reasonably be expected to be \$500 or more for the taxable year. The estimated payments are equal to a percentage of the total amount owed for the year, as indicated above.</p> <p>In general, the declaration and first installment is due on or before the 15th day of the 4th month of the taxable year with three additional installments due on or before the 15th day of the 6th, 9th and 12th months.</p> <p>For corporations that meet the \$500 threshold after the initial due date, the payments must be made in equal installments according to the remaining due dates for the year.</p>
<p>KANSAS - S CORPORATION</p>	<p>Department of Revenue mails forms</p>	<p>April 15th/15th day of 4th month following close of fiscal yr.</p>	<p>Department of Revenue Kansas Corporate Income Tax 915 SW Harrison Street</p>	<p>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</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
INCOME TAX RETURN & PAYMENT	to the company.		Topeka, KS 66699-4000 (785)368-8222	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.
KANSAS - PARTNERSHIP INCOME TAX RETURN	Department of Revenue mails forms to the company.	April 15 th or 15 th day of 4 th 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.
KANSAS - ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Forms may be obtained from the Unclaimed Property Division by calling (785) 296-4165 or (800) 432-0386. Holders should indicate the types of property it holds when requesting report forms. Forms are also available on the state's website at http://www.kansascash.com/prodweb/files/up/holder_report.pdf . Paper filing is available only for holders reporting for twenty-five (25) or fewer entries. Electronic Filing The Treasurer's office	On or before November 1 of each year covering the twelve (12) months ending with the previous June 30. Life insurance companies must file on or before May 1 of each year reporting property held as of the end of the previous calendar year.	State Treasurer's Office Unclaimed Property Division 900 Jackson, Suite 201 Topeka, KS 66612-1235 (785) 296-4165	No fee <u>Delivery of Property</u> All reported property, including the contents of safe deposit boxes, must be remitted with the report. Specific instructions for the delivery of safe deposit box contents are available online at http://www.kansascash.com/prodweb/up/safe_deposit.php . <u>Negative Reporting</u> Negative reports are not required at this time. The Administrator has the authority to supersede statutory requirements and may require a report at any time. The Treasurer's Office does request that all holders who have previously filed with the Department file a report if their address or contact information has changed.

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>offers two methods of electronic filing for unclaimed property at http://www.kansascas.h.com/prodweb/up/holder_online_reporting.php.</p> <p>The preferred method is via the "Secure Upload" system which utilizes the National Association of Unclaimed Property (NAUPA) format available from http://www.wagers.net. The secure upload system does not require account registration.</p> <p>The Treasurer also offers the UP3 system which requires a User Account registration. Registered holders must enter the data directly into the system and have full access to their past reports.</p>			
<p>KENTUCKY - 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.</p> <p>Returns for currently enrolled taxpayers whose monthly tax liability exceeds \$10,000 for the period beginning on the 16th day of the preceding month and ending on the 15th day of the current month are</p>	<p>Kentucky Department of Revenue Finance and Administration Cabinet Frankfort, KY 40620-0003 (502) 564-5170</p>	<p>6% statewide</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
		<p>due by the 25th day of the current month.</p> <p>New taxpayers in this category must pay by the 20th day of each month.</p> <p>Taxpayers may request permission from the Department of Revenue to file tax returns on a quarterly basis. The request must be submitted 90 days prior to the due date of such quarterly filing. Whenever permitted, quarterly returns are due within 20 days following the end of each quarter.</p>		
<p>KENTUCKY - WITHHOLDING REQUIREMENTS</p>	<p>N/A</p>	<p>Withholding tax returns are due with tax deposits based on the amount of tax withheld during the preceding calendar year.</p>	<p>Kentucky Department of Revenue Frankfort, KY 40620-0004 (502)564-7287</p>	<p>If an employer accumulates \$100,000 or more during a given reporting period, the employer must remit payment in 1 business day.</p> <p>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 25th of the month and must deposit taxes withheld during the remainder of the month by the 10th day of the following month.</p> <p>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.</p> <p>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.</p> <p>Employer who withheld less than \$400 in the preceding calendar year must make a tax deposit by January 31st of the following year.</p>
<p>KENTUCKY -</p>	<p>Secretary of State</p>	<p>Between January 1st & June</p>	<p>Secretary of State</p>	<p>Filing Fee - \$15</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
CORPORATE ANNUAL REPORT	mails forms to principal office and address of record or e-File.	30 th	Annual Reports P.O. Box 1150 Frankfort, KY 40602-1150 (502) 564-2848	
KENTUCKY - LIMITED LIABILITY COMPANY ANNUAL REPORT	Secretary of State mails forms to principal office and address of record or e-File.	Between January 1 st & June 30 th	Secretary of State Corporation Department P.O. Box 1150 Frankfort, KY 40602-3493 (502) 564-2848	Filing Fee - \$15
KENTUCKY - LIMITED PARTNERSHIP ANNUAL REPORT	Secretary of State mails forms to principal office and address of record or e-File.	Between January 1 st & June 30 th	Secretary of State Corporation Department P.O. Box 1150 Frankfort, KY 40602-3493 (502) 564-2848	Filing Fee - \$15
KENTUCKY - CORPORATION INCOME & LIMITED LIABILITY ENTITY TAX	Revenue Cabinet sends forms to whatever address the corporation has supplied.	April 15 th /15 th day of the 4 th month following close of fiscal yr.	Kentucky Department of Revenue Frankfort, KY 40620 (502) 564-4580	The corporate income tax rate is 4% on the first \$50,000 of Kentucky taxable net income, 5% on net income between \$50,001 and \$100,000 and 6% on net income greater than \$100,000. 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. C Corporations with annual Kentucky gross receipts or gross profits that exceed \$3 million must pay the limited liability entity tax (LLET). For gross receipts equal to or greater than \$6 million, the LLET rate is the lesser of \$0.095 per \$100 of Kentucky gross receipts, or \$0.75 per \$100 of Kentucky gross profits. The rate for gross receipts greater than \$3 million but less than \$6 million is prescribed by statute. The minimum LLET is \$175.
KENTUCKY - S CORPORATION INCOME & LICENSE TAX RETURN & PAYMENT OF INCOME TAX	Revenue Cabinet sends forms to whatever address the corporation has supplied.	April 15 th or 15 th day of 4 th month following close of fiscal year.	Kentucky Department of Revenue Frankfort, KY 40620 (502) 564-4580	No state tax imposed on pass-through items. S Corporations with annual Kentucky gross receipts or gross profits that exceed \$3 million must pay the limited liability entity tax (LLET). For gross receipts equal to or greater than \$6 million, the LLET rate is the lesser of \$0.095 per \$100 of Kentucky gross receipts, or \$0.75 per \$100 of Kentucky gross

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
				profits. The rate for gross receipts greater than \$3 million but less than \$6 million is prescribed by statute. The minimum LLET is \$175.
KENTUCKY - PARTNERSHIP INCOME TAX RETURN	Revenue Cabinet sends forms to whatever address the entity has supplied.	April 15 th or 15 th day of 4 th 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).
KENTUCKY - ANNUAL HOLDER OF UNCLAIMED PROPERTY REPORT FORM AND REMITTANCE	All reports must be submitted electronically. See additional information at the State Treasurer's website: http://www.kytreasury.com/apps/claim/report.htm .	BY November 1 st	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.
LOUISIANA - SALES AND USE TAX	The Department mails the Sales Tax Return form (Form 1029) to all registered monthly and quarterly filers at the address designated on their registration form. Failure to receive the form does not excuse a taxpayer from meeting the established due dates. Taxpayers may also download forms from	Monthly In general, returns and payments are due on or before the 20th day of each month and cover the tax collected during the previous month. Quarterly Taxpayers owing an average of less than \$500 per month may be permitted to pay on the 20th day of the first month following the close of the calendar quarter. Taxpayers wishing to pay on a quarterly basis must first be	Louisiana Department of Revenue P.O. Box 3138 Baton Rouge, LA 70821-3138 (225) 219-7356	The general state sales and use tax rate is 4%. This tax rate is made up of a 3.97% Louisiana sales tax with an additional 0.03% Louisiana Tourism Promotion District sales tax. Interstate telecommunication services are taxable at 2%.

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
	<p>the Department's website at http://www.revenue.louisiana.gov/sections/taxforms/default.aspx</p> <p>Taxpayers that have registered to file online will no longer receive a paper form from the Department.</p>	<p>approved by the Department.</p>		
<p>LOUISIANA -</p> <p>WITHHOLDING REQUIREMENTS</p>	<p>The Department of Revenue mails coupon payment books (Form L-1) to employers who are registered for withholding Louisiana income tax. Failure to receive the forms does not relieve the employer from compliance.</p> <p>Employers who make payments online via EFT or credit card for the amount owed should not submit Form L-1 unless the fees submitted include penalty or interest payments. Forms are also available on the Department's website at http://www.revenue.louisiana.gov/sections/taxforms/default.aspx?code=WTH.</p> <p>Employers may also use the combined</p>	<p>Due dates for the payment of Louisiana Withholding Taxes are assigned by the Department on an annual basis and vary according to the dollar amount withheld from the combined wages of all employees.</p> <p>Semi-Monthly</p> <p>Employers whose total monthly withholding is \$5,000 or more must make payments within fifteen (15) days of the close of each semi-monthly period.</p> <p>"Semi-monthly period" is defined as the 1st day through the 15th day and the 16th day through the last day of the month. The due date for the first semi-monthly period is the last day of the month and the due date for the second semi-monthly period is the 15th day of the following month.</p> <p>Monthly</p> <p>Employers whose average</p>	<p>Louisiana Dept. of Revenue PO Box 91017 Baton Rouge, LA 70821-9017 (225)925-7537</p>	<p>The amount of tax is calculated using specific formulas dependent on annual wages, number of exemptions and filing status.</p> <p>The Department provides formulas and withholding tables for employers in the "Louisiana Withholding Tables and Instructions for Employers" booklet (Form R-1306) on the Department of Revenue's website at http://www.revenue.louisiana.gov/sections/taxforms/default.aspx?code=WTH.</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
	<p>federal-state wage and tax statement issued by the Internal Revenue Service, Form W-2.</p>	<p>monthly withholding within any calendar month is at least \$500 but less than \$5,000 per month, must make payments on or before the last day of the month following the month in which taxes were withheld.</p> <p>Quarterly</p> <p>Employers withholding less than \$500 per month must submit payments of the taxes withheld at the same time as the quarterly report. All employers are required to file Louisiana Withholding Tax Returns on a quarterly basis.</p> <p>Employers making payments on the monthly or quarterly basis must file returns no later than the last day of the month following the end of each calendar quarter.</p> <p>Employers making payments on the semi-monthly schedule must file the return quarterly on the 15th day of the month following the end of the calendar quarter.</p> <p>Annually</p> <p>Employers must send an annual statement of wages withheld (Form W-2) to each employee no later than January 31 of each year.</p> <p>The employer is also required to file an Annual Reconciliation of Louisiana Withholding Tax form (Form L-3) on or before the first business day following February 27.</p>		
LOUISIANA -	N/A	June 1	Louisiana Department of	Information returns are required only on payments

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
INFORMATION AT SOURCE (FORMS 1099/1096)			Revenue P.O. Box 201 Baton Rouge, LA 70821 (225) 219-7318	of \$1,000 or more to non-residents of Louisiana for rents and royalties if the property is located in Louisiana.
LOUISIANA - CORPORATE ANNUAL REPORT	The Secretary of State prepares and mails the annual report forms directly to all corporations approximately thirty (30) days before the anniversary date of incorporation or qualification. Failure to receive the form does not excuse compliance. If the corporation does not receive the form within a reasonable time prior to the due date, it should request one from the Corporations Section.	Annually, on or before the anniversary date of incorporation or qualification.	Secretary of State Commercial Division P.O. Box 94125 Baton Rouge, LA 70804-9125 (225) 925-4704	Business corporations are assessed a \$30 fee.
LOUISIANA - LIMITED LIABILITY COMPANY ANNUAL REPORT	The Secretary of State prepares and mails the annual report forms directly to the principal mailing address of all companies approximately thirty (30) days before the anniversary date of organization or qualification. Failure to receive the form does not excuse compliance. If the	Annually, on or before the anniversary date of organization or qualification.	Secretary of State Commercial Division P.O. Box 94125 Baton Rouge, LA 70804-9125 (225) 925-4704	Limited liability companies are assessed a \$30 fee.

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
	company does not receive the form within a reasonable time prior to the due date, it should request one from the Corporations Section.			
LOUISIANA - LIMITED PARTNERSHIP ANNUAL REPORT	Secretary of State sends forms to the mailing address supplied. Secretary of State sends forms to the mailing address supplied. Annual Report Forms for filing with the Secretary of State's office are now available online. You can obtain the form after searching the Corporations Database and for the entity that you want to check. If the annual report is due or will be due within thirty (30) days, or if the entity has been revoked, there will be a link to download an Adobe PDF form. A link will not appear on the screen if an annual report is not currently due. The annual report can also be filed online.	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
LOUISIANA - INCOME & CORPORATION FRANCHISE TAX	The Department of Revenue no longer mails the Combined Income and Franchise Tax Return (Form	Annually, on or before April 15 for corporations operating on a calendar year basis, or on or before the 15th day of the 4th month of the taxable year for corporations	Louisiana Dept. of Revenue P.O. Box 91011 Baton Rouge, LA 70821-9011 (225) 925-4611	<u>Franchise Tax</u> The franchise tax rate on capital employed in Louisiana up to and including \$300,000 is \$1.50 per \$1,000. The rate is \$3.00 for each

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
RETURN & TAX	<p>CIFT-620) and schedules to each registered corporation.</p> <p>The Department provides forms on its website at http://www.revenue.louisiana.gov/. Corporations can also call or write the Department requesting that a form be mailed to them.</p>	<p>operating on a fiscal year basis.</p> <p>The franchise tax is computed on the basis of the previous calendar or fiscal year closing and is paid in advance along with the previous year's income tax return. (i.e., the 2014 Franchise Tax payment must accompany the 2013 Income Tax return.)</p> <p>The income tax is computed on the basis of the previous calendar or fiscal year closing.</p> <p>Returns must include the corporation's Louisiana State Account Number that is assigned by the Department. Returns without this information will be assessed a negligence penalty.</p>		<p>\$1,000 or major fraction thereof, of the amount of the corporation's capital employed in Louisiana in excess of \$300,000.</p> <p>There is no minimum franchise tax.</p> <p><u>Income Tax</u> Income tax rates are imposed on a graduated scale. 4% on the first \$25,000 of net income; 5% on the next \$25,000; 6% on the next \$50,000; 7% on the next 100,000; and 8% on the excess over \$200,000</p> <p><u>Estimated Income Tax Payments</u></p> <p>The initial threshold for payments of estimated taxes is met when the company's income tax liability can reasonably be expected to be \$1,000 or more for the taxable year.</p> <p>In general, the declaration and first installment is due on or before the 15th day of the 4th month of the taxable year with three additional installments due on or before the 15th day of the 6th, 9th and 12th months.</p> <p>For corporations that meet the \$1,000 threshold after the initial due date, the payments must be made in equal installments according to the remaining due dates for the year.</p>
LOUISIANA - PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to each entity at the address shown on last year's return.	May 15 th or 15 th day of 5 th 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.

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>LOUISIANA -</p> <p>ANNUAL REPORT OF PROPERTY PRESUMED ABANDONED AND REMITTANCE</p>	<p>Unclaimed property forms (UP-1 and UP-2) are available from the Unclaimed Property Section, Louisiana Department of Revenue at (225) 219-9400. Forms are also available on diskette from the Unclaimed Property Division or on the website at http://www.treasury.state.la.us/Home%20Pages/UnclaimedProperty.aspx.</p> <p>Electronic Filing</p> <p>Holders with 25 or more reportable properties must file electronically. The Department requires electronic filers to use the National Association of Unclaimed Property Administrators (NAUPA) format available via the HRS Pro reporting software at http://www.wagers.net or the "UPexchange" reporting system software developed by ETM that is available online at http://www.byetm.com/upexchange/.</p>	<p>Reports are due in the Treasurer's office by November 1 and should depict property held as of the previous June 30.</p> <p>Reports of life insurance companies are also due in the Treasurer's office by November 1 of each year reporting property held as of the previous June 30.</p> <p>Reports submitted via mail must be postmarked no later than October 31.</p>	<p>State Treasurer P. O. Box 91010 Baton Rouge, LA 70821-9010 (225) 219-9400</p> <p>The physical mailing address for any property that has to be delivered is</p> <p>Louisiana Department of Treasury, Unclaimed Property Division, 300 Main Street, Suite 700 Baton Rouge, Louisiana 70801</p>	<p>No fees.</p> <p><u>Delivery of Property</u></p> <p>Property presumed abandoned must be remitted with the report.</p> <p>Holders must remit any intangible property held in safe deposit boxes at the time of the report. Louisiana law does not address tangible property (i.e., personal documents or coins) held in safe deposit boxes and holders are not required to remit these items to the Department.</p> <p><u>Negative Reporting</u></p> <p>Zero reports are not required unless specifically requested by the Unclaimed Property Division.</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
	<p>The report must be submitted on 3.5" diskette or CD or uploaded to the Division's Holder Login system at https://www.treasury.state.la.us/ucpm/UP/Hldr_Login.asp.</p>			
<p>MAINE - SALES AND USE TAX</p>	<p>Sales, use, and service provider taxpayers must file their returns electronically. Taxpayers without computer or Internet access can satisfy the electronic filing requirement by filing by telephone via the TeleFile system.</p>	<p>Due monthly by the 15th day of the following month unless average monthly tax liability is below the following thresholds.</p> <p>Due quarterly if average tax liability is at least \$100/month but less than \$600/per month.</p> <p>Due semiannually if average tax liability is at least \$50/year but less than \$100/month.</p> <p>Due annually if average tax liability is less than \$50/year.</p>	<p>Executive Director Maine Revenue Services Sales Tax Section P.O. Box 1065 Augusta, Maine 04332-1065 (207) 624-9693</p>	<p>5% on the value of all tangible personal property and taxable services; 7% on the value of rental of living quarters in any hotel etc.; 7% on the value of liquor sold at licensed establishments; 7% on the value of prepared food; and 10% on the rental for less than one year of an automobile.</p>
<p>MAINE - WITHHOLDING REQUIREMENTS</p>	<p>N/A</p>	<p>Quarterly return due by last day of month following close of quarter.</p>	<p>Maine Revenue Services Income/Estate Tax Division P.O. Box 1061 Augusta, ME 04332-1061 (207)626-8475</p>	<p>Employers whose withholding was \$18,000 or more during the 12-month period ending on the preceding June 30th (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.</p> <p>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.</p>
<p>MAINE - CORPORATION</p>	<p>Bureau of Taxation mails forms to the corporation.</p>	<p>March 15th/15th day of third month following close of fiscal yr.</p>	<p>Maine Revenue Services P.O. Box 1064</p>	<p>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.</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
INCOME TAX RETURN & PAYMENT OF INCOME TAX			Augusta, Maine 04332-1064 (207) 624-9670	Estimated tax payments required if tax is \$1,000 or more. Pay in four equal installments by 15 th day of 4 th , 6 th , 9 th & 12 th months.
MAINE - S CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX	Bureau of Taxation mails forms to the corporation.	March 15 th or 15 th 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.
MAINE - PARTNERSHIP INCOME TAX RETURN	Bureau of Taxation mails forms to the entity.	April 15 th or 15 th day of 4 th 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.
MAINE - LIMITED PARTNERSHIP ANNUAL REPORT	Secretary of State mails Annual Report Notice to the Registered Agent at the Registered Office address.	April 1 st but must be filed by June 1 st 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 http://www.sosonline.org	Filing Fee - \$85 (Domestic) and \$150 (Foreign) Filed after June 1, a \$50.00 late filing penalty will be assessed.
MAINE - ANNUAL REPORT OF FOREIGN & DOMESTIC CORPORATIONS	The form may also be filed online through the Secretary of State's website. For those wishing to file the annual report on paper, the form must be generated with information specific to each entity by accessing the Secretary of State's website and selecting the "Paper Annual Reports" link.	Between January 1 and June 1	Bureau of Corporations, Elections & Commissions Reporting Section 101 State House Station Augusta, ME 04333-0101 (207) 624-7752	Filing Fee - \$85 (Domestic) and \$150 (Foreign) Filed after June 1, a \$50.00 late filing penalty will be assessed.
MAINE - ANNUAL REPORT OF	A form may be filed online or a pre-printed form may be	April 1 st but must be filed by June 1 st	Bureau of Corporations, Elections & Commissions Reporting Section	Filing Fee - \$85 (Domestic) and \$150 (Foreign) Filed after June 1, a \$50.00 late filing penalty will

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
FOREIGN & DOMESTIC LIMITED LIABILITY COMPANIES	generated and downloaded from the state's website at http://www.maine.gov/sos/cec/ .		101 State House Station Augusta, ME 04333-0101 (207) 624-7752	be assessed.
MAINE - ANNUAL HOLDER OF UNCLAIMED PROPERTY REPORT AND REMITTANCE	State Treasurer sends to the address on file with the Department.	Before November 1 st , except Life Insurance Companies May 1 st	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.
MARYLAND - SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20 th day of the following month.	Comptroller of Maryland Revenue Administration Division PO Box 17405 Baltimore, Maryland 21297-1405 (410) 260-7225	6% statewide (plus \$0.01 for each \$0.16 or \$0.17 thereof in excess of exact dollars)
MARYLAND - 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 15th day of the succeeding month. Employers withholding less than \$700 during a calendar quarter must deposit the taxes by the 15th day of the month following the close of the quarter. 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.

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
MARYLAND - CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX	Comptroller of the Treasury mails forms to the corporation.	March 15 th /15 th day of 3 rd month following close of fiscal yr.	Comptroller of the Treasury Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001 (410)767-1300	Tax rate is 8.25%. Estimated tax payments required if tax is \$1,000 or more. Pay in four equal installments by 15 th day of 4 th , 6 th , 9 th & 12 th months.
MARYLAND - S CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX	Comptroller of the Treasury mails forms to the corporation.	On or before the 15th day of the 3rd month following close of fiscal year. [On or before March 15 for S Corporations operating on the basis of the calendar year].	Comptroller of the Treasury Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001 (410)260-7980 in Central MD (800) 638-2937 elsewhere	No state tax imposed on pass-through items.
MARYLAND - PARTNERSHIP INCOME TAX RETURN	Comptroller of the Treasury mails forms to the entity.	April 15 th or 15 th day of 4 th month following close of fiscal year.	Comptroller of the Treasury Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001 (410)260-7980 in Central MD (800) 638-2937 elsewhere	Partnership must file a return if doing business in state.
MARYLAND - 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 15 th	State Dept. of Assessments & Taxation Personal Property Division P.O. Box 17052 Baltimore, MD 21297-1052 (410) 225-1170	Filing Fee - \$300.
MARYLAND - ANNUAL REPORT OF UNCLAIMED PROPERTY AND	Comptroller sends to the address on file with the Department.	By October 31 st except Life Insurance Companies April 30 th	Comptroller of the Treasury Unclaimed Property Unit P.O. Box 17161 Baltimore, MD 21297-1161 (410) 767-1700	Property specified in the report shall be paid or delivered to the Unclaimed Property Unit at the time of filing. A Negative Return is required from certain entities

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
REMITTANCE				such as: utility companies, financial institutions and insurance companies.
MASSACHUSETTS - SALES AND USE TAX	Forms may be obtained upon request by contacting the Department of Revenue or accessed on the Department's website. The Department does not send automatically send forms.	Due monthly on or before the 20th day of each month for the preceding month where estimated tax liability exceeds \$1,200 annually. Quarterly returns due on or before the 20th day after the close of the quarter where estimated tax liability is more than \$100 but less than \$1,200 annually. Annual returns due on or before January 20th covering the preceding year if tax liability does not exceed \$100 annually.	Massachusetts Department Of Revenue at the address noted on a paper form as the address varies. (617) 887-6367	6.25%
MASSACHUSETTS - WITHHOLDING REQUIREMENTS	Employers on the Department of Revenue's mailing list receive forms directly provided they are not required to file electronically. Otherwise, forms must be requested or accessed on the Department's website.	Quarterly reconciliation returns are due from employers required to make weekly payments (see Filings Fees/Rates). Such returns are due on or before the last day of the month after the close of each calendar quarter with any unpaid withheld taxes accompanying such returns.	Massachusetts Dept. of Revenue at the address shown on paper forms as the address varies. (617) 887-6367	Employers expecting to withhold more than \$25,000 per year must make tax deposits within 3 business days after the 7th, 15th, 22nd and/or last day of the month whenever at least \$500 has been withheld during the calendar quarter-monthly period and not paid over. Employers expecting to withhold more than \$1,200 but no more than \$25,000 for the year must make tax deposits on or before the 15th 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 for the year must make tax deposits on or before the last day of the month after the end of the quarter. Employers expecting to withhold less than \$100 per year must make a tax deposit on or before January 31st 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/FEES
MASSACHUSETTS - INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 th	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.
MASSACHUSETTS - CORPORATION EXCISE TAX RETURN & PAYMENT OF EXCISE TAX	Forms may be accessed on the Department's website. The Department does not mail forms to corporations.	March 15th for calendar year corporations or 15th day of 3rd month after close of fiscal year for corporations operating on a fiscal year basis.	Annual Returns: Massachusetts Dept. of Revenue P.O. Box 7005 Boston, MA 02204 Estimated Payments: Massachusetts Department of Revenue P.O. Box 7046 Boston, MA 02204 (617) 887-6367	Pay the greater of either (a) or (b): (a) An amount equal to the sum of (1) \$2.60 per \$1,000 upon the value of -- (i) tangible property situated in Massachusetts on the last day of the taxable year and not subject to local taxation or ship excise tax in the case of a "tangible property corporation" <i>or</i> (ii) taxable net worth allocated to Massachusetts in the case of an "intangible property corporation", <i>and</i> (2) 8% of net income allocated or apportioned to Massachusetts. (b) \$456.00. Estimated tax payments required if tax exceeds \$1,000. Pay in four cumulative installments as follows: 40% on or before 15th of 3rd month; 25% on or before 15th day of 6th month; 25% on or before 15th day of 9th month; 10% on or before 15th day of 12th month.
MASSACHUSETTS - S CORPORATION EXCISE TAX RETURN & PAYMENT OF EXCISE TAX	Dept. of Revenue mails forms to the corporation	March 15th for calendar year corporations or 15th day of 3rd month after close of fiscal year for corporations operating on a fiscal year basis.	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.
MASSACHUSETTS - PARTNERSHIP	Dept. of Revenue mails forms to the entity	April 15 th or 15 th day of 4 th month following close of fiscal year.	Massachusetts Dept. of Revenue P.O. Box 7017 Boston, MA 02204	Partnership must file a return if doing business in state.

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
INCOME TAX RETURN			(617) 887-6367	
MASSACHUSETTS - ANNUAL REPORT DOMESTIC & FOREIGN CORPORATION	Secretary of State sends Notice to the principal address of the corporation.	Two and one half months after close of fiscal yr.	Office of the Secretary of the Commonwealth Corporations Division One Ashburton Place Room 1717 Boston, MA 02108-1512 (617) 727-9640	Filing Fee - \$125 for paper filing and \$109 for online filing.
MASSACHUSETTS - ANNUAL REPORT DOMESTIC & FOREIGN LIMITED LIABILITY COMPANIES	Secretary of State sends Notice to the principal address of the entity	Anniversary Date of formation/ registration	Office of the Secretary of the Commonwealth Corporations Division One Ashburton Place Room 1717 Boston, MA 02108-1512 (617) 727-9640	Filing Fee - \$500 for paper filing and \$520 for online filing.
ANNUAL REPORT DOMESTIC & FOREIGN LIMITED PARTNERSHIP	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.
MASSACHUSETTS - 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.
MICHIGAN - SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly on the 20 th day of the following month.	Returns and payments should be sent to the address indicated on the return.	6% statewide
MICHIGAN - WITHHOLDING REQUIREMENTS	N/A	On or before the 20th day of the month covering the preceding month for monthly filers. On or before the 20th day of the month covering the preceding quarter for quarterly filers.	Returns and payments should be sent to the address indicated on the return.	Taxpayers who pay more than \$480,000.00 in withholding tax each year are required to pay this tax more frequently. An accelerated filer is required to pay withholding taxes by Electronic Funds Transfer (EFT) at the same time and by the same method by which they pay their federal withholding.

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
MICHIGAN - LIMITED LIABILITY COMPANY ANNUAL STATEMENT	Dept. of Commerce sends forms registered agent	By February 15 th	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.
MICHIGAN - MICHIGAN CORPORATION INCOME TAX (CIT)	Dept. of Treasury mails forms to the corporation at the address shown on last year's return.	April 30 th /last day of 4 th month following close of fiscal yr.	Michigan Department of Treasury 7285 Parsons Dr. Dimondale, MI 48821	Per Public Act 38 of 2011, the Corporate Income Tax (CIT) replaces the Michigan Business Tax (MBT) for most taxpayers effective January 1, 2012. The first returns that are affected by this legislation are those returns that are due in 2013. After that the MBT continues for those that made the election to continue to file MBT. This election is irrevocable. The CIT tax rate is 6%. Estimated tax payments required if tax is \$800 or more. Pay in four equal installments by last day of month following each quarter.
MICHIGAN - CORPORATION INFORMATION UPDATE	Dept. of Commerce sends forms registered agent. Domestic and most foreign corporation reports may be filed online via the state's website	May 15 th	Michigan Department of Licensing and Regulatory Affairs Bureau of Commercial Services Corporation Division P.O. Box 30481 Lansing, Michigan 48909 (517) 241-6470	Filing Fee - \$25 - if filed after September 30 th - 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.
MICHIGAN - ANNUAL REPORT FOR HOLDER OF UNCLAIMED PROPERTY AND	Treasury Department sends to company at address listed on prior return	Before November 1 st	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.

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
REMITTANCE				A Negative is not required to be filed.
MINNESOTA - SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20 th 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
MINNESOTA - 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.
MINNESOTA - CORPORATION FRANCHISE TAX RETURN & PAYMENT OF TAX	Dept. of Revenue sends forms to the address specified by the corporation.	March 15 th /15 th day of 3 rd 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 15 th day of 3 rd , 6 th , 9 th & 12 th months.
MINNESOTA - S CORPORATION FRANCHISE TAX RETURN & PAYMENT OF TAX	Dept. of Revenue sends forms to the address specified by the corporation.	March 15 th or 15 th day of 3 rd 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 1 st day of last month of tax yr. Report, pay in equal quarters (15 th of 3 rd , 6 th , 9 th , 12 th months). If requirements met later, file by 15 th of 6 th , 9 th , 12 th months and prorate payments.
MINNESOTA -	Dept. of Revenue	April 15 th or 15 th day of 4 th	Minnesota Partnership Tax	Partnership must a return if doing business in state.

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
PARTNERSHIP INCOME TAX RETURN	sends forms to the address specified by the entity.	month following close of fiscal year.	Mail Station 1760 St Paul, MN 55145-1760 (651) 296-3475	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.
MINNESOTA - FOREIGN ANNUAL REGISTRATION & PAYMENT OF LICENSE FEE	In January, the Secretary of State mails preprinted forms to the Registered Agent.	Prior to December 31 st 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: http://www.sos.state.mn.us/home/index.asp?page=18&dc_id=76
MINNESOTA - ANNUAL REGISTRATION FORM FOR A DOMESTIC MINNESOTA BUSINESS CORPORATION	Secretary of State to the address specified by the corporation.	Prior to December 31 st 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: http://www.sos.state.mn.us/home/index.asp?page=18&dc_id=76
MINNESOTA - DOMESTIC AND FOREIGN LIMITED LIABILITY COMPANY ANNUAL REGISTRATION STATEMENT	Secretary of State to the address specified by the company.	Prior to December 31 st 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: http://www.sos.state.mn.us/home/index.asp?page=18&dc_id=76
MINNESOTA - DOMESTIC AND FOREIGN LIMITED PARTNERSHIP ANNUAL RENEWAL	Secretary of State to the address specified by the company.	Prior to December 31 st 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.
MINNESOTA - Unclaimed Property	Unclaimed Property	Due October 31 st	Minnesota Department of	At the time of the filing of the report and with that

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
ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Division sends to company at address listed on prior return	Except Life Insurance Companies - September 30 th	Commerce Unclaimed Property Division 85 7th Place East, Suite 600 St. Paul, MN 55101-3165 (651) 296-2568	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.
MISSISSIPPI - SALES AND USE TAX	<p>The Department no longer sends out an annual package of returns. The Department is revising their forms and old format forms will not be accepted after September 2013. The Department will mail new forms to any taxpayer that is not required to file online 30-days before the due date.</p> <p>Failure to receive the form required does not alleviate the taxpayer's requirement to file.</p> <p>Contact the Department if forms have not been received within a reasonable amount of time.</p> <p>Online filing <i>Effective with all payments made after October 7, 2013, all payments of Sales & Use Taxes will be paid using the Taxpayer</i></p>	<p>The filing frequency for sales and use tax returns and payments is determined by the amount of taxes remitted by the vendor annually. The Department uses taxes remitted during the preceding calendar year to determine this frequency and will notify each affected taxpayer of any change in the filing schedule.</p> <p>Monthly Monthly reports and payments of both the gross sales and use taxes are due from taxpayers whose average sales and use tax liability is \$300 or more per month. The monthly due date is on or before the 20th day of the month following the month in which the tax accrues, except as provided below.</p> <p>Quarterly If the total annual sales or use tax liability is between \$600 and \$3,599, the taxpayer may file returns and payments on a quarterly basis. Returns and payments are due on or before the 20th day of the month following the close of the calendar quarter (April 20, July</p>	<p><i>General correspondence may be sent to the:</i> Mississippi Department of Revenue P.O. Box 1033 Jackson, Mississippi 39215</p> <p><i>Long form returns and payments should be sent to:</i> Mississippi Department of Revenue P.O. Box 960 Jackson, Mississippi 39205-0960</p> <p><i>Short form returns and payment should be sent to</i> <i>Mississippi Department of Revenue</i> P.O. Box 23075 Jackson, Mississippi 39225-3075</p>	<p>In general, the sale of tangible personal property at retail is taxed at 7%. The State does allow for reduced tax rates on the sale of various goods and services.</p> <p>The city of Tupelo assesses an additional 0.25% sales tax. Otherwise, there are no additional local jurisdictional sales taxes.</p> <p>The use tax rates are the same as those applicable under the gross sales tax to the same type of sale or service.</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
	<p>Access Point (TAP) System at https://tap.dor.ms.gov/#1.</p> <p>The Department will issue new Tax Account Numbers in early October 2013. Permit numbers will not be changed.</p> <p>The following account holders will be required to file using the TAP system:</p> <ul style="list-style-type: none"> • If you have more than one Sales Tax account; • If you need to file for more than four (4) tax rates; • If you have more than one business location subject to Sales Taxes Account holders who are also responsible for payment of other various fees and taxes will fall under this requirement. <p>These additional fee and tax types are outlined on the Department's notice at http://www.dor.ms.gov/docs/JuneSalesFlyerColor.pdf.</p> <p>The filing of the report and the payment of the taxes using the TAP system is a two-step process. Both</p>	<p>20, October 20 and January 20).</p> <p>Annually</p> <p>If the total annual sales or use tax liability is less than \$600, the taxpayer may file returns and payments on an annual basis. Returns and payments are due on or before January 20.</p> <p>Accelerated Payments</p> <p><i>Effective with the June 25, 2014, payment, taxpayers with an average monthly sales tax liability of at least \$50,000 for the preceding taxable year must make payments of 75% of their June tax liability by June 25 annually.</i></p> <p>The Department sends notice to each taxpayer required to make the June accelerated payment. There is no grace period for this payment and payments must be received by the Department no later than the June 25th deadline.</p> <p><i>Prior to the June 25, 2014, payment, the average monthly threshold was \$20,000.</i></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
	steps must be completed to satisfy the filing requirements for each period.			
MISSISSIPPI - WITHHOLDING REQUIREMENTS	<p>The Department no longer automatically mails payment coupon booklets to registered employers unless they are registered as paper filers. Other employers that are unable to file using the online filing methods must contact the Department on an annual basis to request payment coupon booklets.</p> <p>Online Filing</p> <p>All withholding tax reports must be filed using the Mississippi Taxpayer Access Point (TAP) at https://tap.dor.ms.gov/#1.</p> <p>Each registered employer is assigned a unique 8-digit ID number that is required to log into the system.</p>	<p>The Mississippi Department of Revenue makes annual determinations regarding the filing frequency for each employer. An employer filing a return under a particular filing period must continue on that schedule until a final return is filed, or a new filing schedule is assigned by the Department. If a new filing frequency is assigned, the Department will send notice to the employer on or around January 20th of the filing year.</p> <p>Calendar year filing is mandatory for withholding taxes. Employers operating on a fiscal year basis must do all reporting for withholding on a calendar year basis.</p> <p>Monthly</p> <p>In general, employers who withheld \$300 or more per month must submit payments and reports on or before the 15th day of the month following the month in which the funds were withheld.</p> <p>Quarterly</p> <p>Employers with withholding of less than \$900 per quarter may make payments and file reports quarterly on April 15, July 15, October 15 and January 15.</p>	<p><i>Monthly and Quarterly payments are mailed to:</i> Mississippi Department of Revenue P.O. Box 23075 Jackson, MS 39225-3075</p> <p><i>Annual information returns are mailed to:</i> Mississippi Department of Revenue P.O. Box 960 Jackson, MS 39205-0960</p> <p>Specific questions may be directed to the Mississippi Department of Revenue via phone at (601) 923-7000.</p>	<p>The rates of withholding are 3%, 4%, and 5%.</p> <p>These rates are built into the withholding tables that are reproduced on the Department's website at http://www.dor.ms.gov/taxareas/withhold/main.html.</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
		<p><u>Annually</u></p> <p>Each employer is required to file an annual information return (Form 89-140) at the same time the annual wage reports are due. Employers filing 49 or fewer W2's may file via paper media. For W2's filed via paper media, the annual information reports are due on or before January 31; W2's and W2G's filed via magnetic media are due on or before February 28; and 1099's filed via paper or magnetic media are due on or before March 15. Any underpayment of tax as reflected to be due on the annual reconciliation should be remitted with the reconciliation.</p> <p><u>Accelerated Payments</u></p> <p><i>Effective with the June 25, 2014, payment, employers with an average monthly withholding tax liability of at least \$50,000 for the preceding taxable year must make payments of 75% of their June tax liability by June 25 annually.</i></p> <p>The Department sends notice to each taxpayer required to make the June accelerated payment.</p> <p>There is no grace period for this payment and payments must be received by the Department no later than the June 25th deadline</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
MISSISSIPPI - INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	March 31. Form 1099-R is due on or before January 31 if filed in hard copy; and on or before February 28 if filed electronically.	Mississippi Tax Commission PO Box 1033 Jackson, MS 39215 (601)923-7300	Filing threshold is \$600 for all 1099 forms.
MISSISSIPPI - CORPORATION FRANCHISE & INCOME TAX RETURN	<p>The Corporate Income and Franchise Tax Return (Form 83-105) form is available from the Department of Revenue at P.O. Box 1033, Jackson, Mississippi 39215-1033.</p> <p>Forms may be downloaded from the Department's website at http://www.dor.ms.gov/downloadforms/main.htm.</p> <p>Forms for the 2013 reporting year will be available on the Department's website in January 2014.</p>	<p>Annually, the combined corporation income and franchise tax return is due on or before the 15th day of the 3rd month following the close of the corporation's accounting year.</p> <p>For corporations operating on a calendar year basis, the return is due on or before March 15.</p> <p>The franchise tax is to be remitted by the original due date of the combined report. A copy of the corporation's federal return along with any schedules and attachments must be filed along with the Mississippi return.</p>	Office of Revenue P.O. Box 23050 Jackson, MS 39225-3050 (601)923-7300	<p><u>Franchise Tax</u></p> <p>\$2.50 per \$1,000 or part thereof of the value of the capital employed or the assessed property value employed in Mississippi, whichever is greater. The minimum tax is \$25</p> <p><u>Income Tax</u></p> <p>The tax for domestic corporations is measured by entire net income which is defined as gross income less business expenses. The tax for foreign corporations is measured by net income from property owned or sold in Mississippi and from business carried on in Mississippi.</p> <p>The rate for both domestic and foreign corporations is as follows: 3% of the First \$5,000 or any part thereof 4% for \$5,001 - \$10,000 or any part thereof 5% on taxable income in excess of \$10,000</p> <p>There is no minimum income tax.</p> <p><u>Estimated Income Tax Payments</u></p> <p>Estimated tax payments required if tax is \$200 or more.</p> <p>In general, the Declaration is due on the 15th day of the 4th month of the corporation's income year. Payments are made in four (4) equal installments on the 15th day of the 4th, 6th, 9th and 12th months of the income year.</p> <p>For corporations operating on a calendar year basis, these payments are due in April, June, September and December.</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
MISSISSIPPI - S CORPORATION FRANCHISE & INCOME TAX RETURN	State Tax Commission sends forms to the corporation.	March 15 th or 15 th day of 3 rd 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.
MISSISSIPPI - PARTNERSHIP INCOME TAX RETURN	State Tax Commission sends forms to the entity.	April 15 th or 15 th day of 4 th 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.
MISSISSIPPI - CORPORATE ANNUAL REPORT	Corporations that are not able to file online and wish to file via paper document must call the Secretary's office to request that the form be mailed or faxed directly to the corporation. The State does not offer a blank form on its website.	The current due date is set by the Secretary of State as annually, between January 1 and April 15 of the calendar year covering the year ending the previous December 31.	Mississippi Secretary of State Corporate Division P. O. Box 1020 Jackson, MS 39215-1020 (800) 256-3494	The Annual Report Fee is \$25. The online filing fee for annual reports is reduced to a \$22 filing fee plus an online filing convenience fee. The current convenience fee is disclosed upon check out. Corporations may decide to cancel the transaction once the convenience fee is revealed and file a paper report and pay the fee via check.
MISSISSIPPI - LIMITED LIABILITY COMPANY ANNUAL REPORT	Due to mandatory online filing and document preparation for LLC annual report filings, the Secretary of State no longer mails an annual report notice directly to the registered agent for each registered company. The State does not offer a blank form on its website but it does provide a sample online at http://www.sos.ms.gov/links/business/LLC%	Annually, between January 1 and April 15 of the calendar year covering the year ending the previous December 31.		The Annual Report Fee for foreign limited liability companies is \$250. There is no annual report fee for domestic limited liability companies.

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
	<p>201Info/Sample%20LLC%20AR%20with%20watermark.pdf. This sample document cannot be filed.</p> <p>Companies that are not able to file online and wish to file via paper document must call the Secretary's office to request that the form be mailed or faxed directly to the company.</p>		<p>Mississippi Secretary of State P. O. Box 136 Jackson, MS 39205 (601) 359-1633</p> <p><u>Domestic LLCs</u></p> <p>Must be filed online at http://www.sos.ms.gov/business_services_business_formation3.aspx.</p> <p><u>Foreign LLCs</u></p> <p>Must be filled out online at the URL above and then printed and submitted to the address above along with the payment.</p>	
<p>MISSISSIPPI - ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE</p>	<p>The Summary Report (UP-1) and the detailed Unclaimed Property Report (UP-2) forms may be obtained online from the Treasurer's website at http://www.treasury.state.ms.us/ or by telephoning the department at (601) 359-3534.</p>	<p>Every third year on or before November 1, reporting property held as of the previous June 30.</p> <p>Mississippi requires unclaimed property reports from life insurance companies on the same triennial reporting schedule as all other holders.</p> <p>The next reporting year is 2014. Reports must include any items outstanding before July 1, 2014.</p> <p>Holders wishing to file on more than a triennial basis may file</p>	<p>Treasury Department Unclaimed Property Division P. O. Box 138 Jackson, MS 39205</p> <p>(601) 359-3600</p>	<p>None.</p> <p>Holders must remit any reported property at the time of the report. Mississippi does not require holders to report or deliver the contents of safe deposit boxes.</p> <p>The State Treasurer has indicated that negative reports are not required for the 2014 report.</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
		the reports yearly.		
MISSOURI - SALES AND USE TAX	<p>The Department mails the forms directly to the mailing address provided on the taxpayer's license as a courtesy. This courtesy is subject to change and failure to receive the forms does not excuse the vendor from filing a return and paying the tax.</p> <p>Forms are available on the Department's website at http://dor.mo.gov/.</p> <p>Once a taxpayer files a report using the online system, the Department will remove the taxpayer from their mailing list and no further paper forms will be mailed.</p>	<p>The due date for filing returns and making payments varies according to the amount of state taxes owed. (Local taxes are not included when determining filing frequency.) The Department reviews all accounts on an annual basis each May to determine filing frequency and will notify any filer whose due date changes.</p> <p>Quarter-monthly. When the aggregate state sales tax collected is \$15,000 during at least six (6) months of the previous twelve (12) months, the seller must submit payments electronically within three (3) banking days after the end of the quarter-monthly period. A quarter-monthly period is the period ending on the 7th, 15th, 22nd and last day of the month. Taxpayers who pay sales tax on the quarter-monthly basis are also required to file monthly returns to reconcile weekly payments on the same schedule as monthly filers.</p> <p>Monthly. When the aggregate sales/use tax collected is more than \$500 for either the first or second month of a calendar quarter, the seller must file returns and pay the aggregate amount for the month by the 20th day of the next month for the first two months of the quarter, with the final return of the quarter due on the last day</p>	<p>Sales/Use Tax Missouri Department of Revenue Business Tax P.O. Box 840 Jefferson City, Missouri 65105-0840</p>	<p>The general state sales and use tax rate is 4.225% of the purchase price paid or charged in Missouri.</p> <p>Local governments (i.e., incorporated cities, towns and villages) may also levy a sales tax. Rate tables for the sales and use tax combining state and local rates are available on the Department's website at http://dor.mo.gov/business/sales/rates.</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
		<p>of the month following the end of the quarter.</p> <p>Quarterly. For taxpayers who collect over \$100 per quarter but less than \$500 per month, returns and payments of sales/use tax are due only on a quarterly basis, on or before April 30, July 31, October 31 and January 31 covering the preceding calendar quarterly periods.</p> <p>Annually. When the aggregate sales/use tax is less than \$100 in a calendar quarter, annual returns and payments are permitted. The due date for annual filers is January 31 of the succeeding year.</p>		
<p>MISSOURI - WITHHOLDING REQUIREMENTS</p>	<p>The Department of Revenue mails a pre-printed, personalized voucher booklet of reporting forms directly to the designated mailing address of each active account. These voucher booklets include a Final Report, payment vouchers, a Change of Address Form, and instructions. These documents contain an electronically readable scan line that allows the document information to be sent directly to the correct account and prevents key-entry errors.</p>	<p>The Department assigns four different filing frequency due dates that are determined by the amount withheld during a calendar period. These due dates are outlined as follows:</p> <p>Quarter-monthly (Weekly). When the aggregate amount required to be deducted and withheld by any employer is \$9,000 or more in each of at least two (2) months during the prior twelve (12) months, the return and payment must be mailed to the Department of Revenue within three (3) banking days or be received by the Director or deposited in a depository designated by the Director within four (4) banking days after the close of a quarter-monthly period</p>	<p>Missouri Department of Revenue P.O. Box 999 Jefferson City, Missouri 65108-0999</p>	<p>Withholding is based on gross wages before any deductions for FICA, state unemployment insurance, employees' pension plan contributions or similar deductions. Employers may figure withholding using either withholding tables or a withholding percentage method.</p> <p>The withholding formulas and tables for each year are available online in the Employer's Tax Guide at http://dor.mo.gov/forms/.</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
	<p>These voucher books are printed by an off-site vendor and employers should allow for time to complete the order prior to the next scheduled due date.</p> <p>Employers may request coupon booklets from the Department via phone at (800) 877-6881 or via the Forms-by-Fax line at (573) 751-4800.</p> <p>Blank forms are also available on the Department's website at http://dor.mo.gov/forms/.</p> <p>Electronic filers, including quarter-monthly filers and any employer voluntarily utilizing the online filing system, will not receive a voucher booklet.</p>	<p>ending on the 7th, 15th, 22nd and last day of the month.</p> <p>A chart detailing specific due dates for the quarter-monthly filers is available through the Department's website at http://dor.mo.gov/business/withhold/efilereq.php.</p> <p>Quarter-monthly filers must also file a reconciliation of the quarterly-monthly payments on the same form as a monthly return (Employer's Return of Income Taxes Withheld – MO-941) and is due at the same time as other monthly returns, as defined below. This report may be filed only after the quarter-monthly payments are made.</p> <p>Monthly. Employers not required to file on a quarter-monthly basis who withhold \$500 or more for at least two (2) of the preceding twelve (12) months must remit payments on a monthly basis. For the first two (2) months in each quarter, the return and payment is due on the 15th day of the month following the end of the reporting month. For the third month of the quarter, the return and payment are due on or before the last day of the following month.</p> <p>Quarterly. Employers not required to file on a monthly basis who withhold \$20 or</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
		<p>more during at least one quarter of the preceding four (4) quarters must remit on or before the last day of the calendar month succeeding the calendar quarter, i.e., April 30, July 31, October 31 and January 31.</p> <p>Annually. Where the aggregate amount required to be deducted and withheld by an employer is less than \$20 during each of the four (4) preceding calendar quarters, the employer must remit such amount on or before January 31 covering the preceding calendar year.</p> <p>Also on or before January 31, employers must furnish each employee a statement (Federal Optional Wage and Tax Statement, Form W-2) in duplicate showing the total amount of salary, wages or compensation for personal services paid to the employee during the preceding calendar year and the total amount deducted and withheld as tax.</p> <p>A copy of the W-2 statement is to be filed on or before the last day of February, together with Form MoW-3, Transmittal of Wage and Tax Statements.</p>		
<p>MISSOURI - INFORMATION AT SOURCE (FORMS 1099/1096)</p>	<p>N/A</p>	<p>February 28th</p>	<p>Missouri Dept. of Revenue P.O. Box 2200 Jefferson City, MO 65105-2200 (573) 751-3930</p>	<p>Filing thresholds are \$100 for interest and dividends and \$1,200 for rents and other income.</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
<p>MISSOURI - ANNUAL REGISTRATION REPORT</p>	<p>The Secretary of State sends a postcard notification reminder of the corporate registration report requirements to the corporation's registered agent.</p> <p>Written requests for paper forms should be directed to Secretary of State, P.O. Box 1366, Jefferson City, Missouri 65102. Paper forms can also be requested through email at annrep@sos.mo.gov or via fax at (573) 751-5841.</p> <p>The paper forms are also available online. When the corporation's report is due, the paper form specific to that corporation will be downloadable from the corporation's information page in the Secretary's website database at https://www.sos.mo.gov/BusinessEntity/soskb/csearch.asp.</p>	<p>In general, reports and payments are due annually according to the date of organization or qualification. The reports and payments are deemed filed when received and accepted by the Secretary of State.</p> <p><u>For Corporations Organized or Qualified Prior to July 1, 2003</u></p> <p>The Corporate Registration Report is due on the month indicated on the last annual report and must be filed no later than ninety (90) days after that due date.</p> <p><u>For Corporations Organized or Qualified On or After July 1, 2003</u></p> <p>The Corporate Registration Report is due as of the last day of the corporation's anniversary month of incorporation or qualification and must be filed no later than ninety (90) days after that date.</p> <p>Corporations may change the month of the due date for subsequent reports by indicating the new filing month on the current Corporate Registration Report. This change can only be made on a timely filed Corporation Registration Report.</p>	<p>Secretary of State Annual Report Dept. P.O. Box 1366 Jefferson City, MO 65102 (866) 223-6535</p>	<p>The annual registration fee is \$45 (\$40 report fee plus a \$5 technology fee), payable at the time of filing the report. There is an additional late fee of \$15 for each thirty-day period with administrative dissolution or revocation occurring after ninety (90) days.</p> <p>For corporations that elect to file on a biennial basis, the registration fee is \$90 (\$80 report fee plus a \$10 technology fee).</p> <p>The filing fee for reports submitted online is \$20 (\$15 report fee plus a \$5 technology fee) for the annually filed reports and \$40 (\$30 report fee plus a \$10 technology fee) for the biennially filed reports.</p> <p>Any corporation that elects to change the filing month for its annual or biennial corporate registration report must include a \$25 service fee (\$20 change fee plus a \$5 technology fee) to cover the change.</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
		<p><u>Biennial Filing Election</u></p> <p>Corporations may elect to file the Corporate Registration Report on a biennial basis.</p> <p>The due date for the biennial registration report would be based on the corporation's year of incorporation or qualification in Missouri.</p> <p>Corporations incorporated or qualified in even numbered years would file the biennial registration report in even numbered years while corporations incorporated or qualified in odd-numbered years would file the biennial registration report in odd-numbered years.</p> <p>Corporations incorporated or qualified in even-numbered years may elect the biennial filing status when filing the annual registration reports in even-numbered years. The next opportunity for even-numbered year filers to elect biennial filing will be with the 2014 report.</p> <p>Corporations incorporated or qualified in odd-numbered years may elect to file on a biennial basis when filing an annual registration report in an odd-numbered year. The next opportunity for odd-numbered year filers to elect the biennial filing schedule will be with the 2015 report.</p> <p>Once the biennial status is</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
		<p>elected, the corporation must remain on a biennial report schedule for 24-months. After that time, the corporation may change back to an annual reporting schedule.</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
<p>MISSOURI - ANNUAL FRANCHISE TAX RETURN</p>	<p>Income and franchise reports are filed using the Combined Income and Franchise Tax form (Form MO-1120). Corporate tax booklets are available upon request.</p> <p>Corporations that are responsible for the franchise tax payment must also file the Corporation Franchise Tax Schedule (Form MO-FT) along with the MO-1120 form.</p> <p>Forms are also available on the Department's website at http://dor.mo.gov/forms/index.php.</p>	<p>The report is due annually, on or before April 15 for corporations operating on a calendar year basis. For corporations operating on a fiscal year basis, the return and payment are due on or before the 15th day of the 4th month of the fiscal year. Remittance of the full amount of the combined tax must accompany the return</p>	<p>Department of Revenue Franchise Tax Division P.O. Box 3080 Jefferson City, MO 65102 (573) 751-4541</p>	<p>Franchise Tax</p> <p>For corporations with outstanding shares and surplus employed in Missouri of more than \$10 Million, the tax for 2014 is 1/75 of 1% (0.000133) of the par value of those shares and surplus. The tax for 2013 was one-fiftieth of 1% (0.0002).</p> <p>Shares and surplus are defined as the greater of (1) the par value of the corporation's issued and outstanding shares; or (2) a corporation's surplus (total assets without regard to liabilities). Each share without par value is considered as having a value of \$5. If the actual value exceeds \$5 per share, the tax is based on the actual value and the surplus allocated to Missouri.</p> <p><i>Pursuant to 2011 Missouri Senate Bill 19, the Franchise Tax rate will be reduced annually until 2016 when it will be phased out completely. The rate will be reduced again in 2015 to 1/150 of 1% (6.667 x 10-5).</i></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
<p>MISSOURI - CORPORATION INCOME TAX RETURN & PAYMENT OF INCOME TAX</p>	<p>Income and franchise reports are filed using the Combined Income and Franchise Tax form (Form MO-1120). Corporate tax booklets are available upon request.</p> <p>Corporations that are responsible for the franchise tax payment must also file the Corporation Franchise Tax Schedule (Form MO-FT) along with the MO-1120 form.</p> <p>Forms are also available on the Department's website at http://dor.mo.gov/forms/index.php.</p>	<p>The report is due annually, on or before April 15 for corporations operating on a calendar year basis. For corporations operating on a fiscal year basis, the return and payment are due on or before the 15th day of the 4th month of the fiscal year.</p> <p>Remittance of the full amount of the combined tax (minus any estimated income tax payments made) must accompany the return.</p>	<p>Missouri Dept. of Revenue P.O. Box 700 Jefferson City, MO 65105-0700 (573) 751-4541</p>	<p><u>Income Tax</u></p> <p>6.25% of Missouri taxable income</p> <p><u>Estimated Income Tax Payments</u></p> <p>The initial threshold for payments of estimated taxes is met when the company's income tax liability can reasonably be expected to be \$250 or more for the taxable year.</p> <p>In general, the declaration and first installment is due on or before the 15th day of the 4th month of the taxable year with three additional installments due on or before the 15th day of the 6th, 9th and 12th months.</p> <p>For corporations that meet the \$250 threshold after the initial due date, the payments must be made in equal installments according to the remaining due dates for the 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
MISSOURI - 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 th or 15 th day of 4 th month following close of fiscal year.	If Refund or No Amount Due: Missouri Dept. of Revenue P.O. Box 700 Jefferson City, MO 65105-0700 (573) 751-4541 If Tax Owed: Missouri Dept. of Revenue P.O. Box 3365 Jefferson City, MO 65105-3365	No state tax imposed on pass-through items.
MISSOURI - PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to the entity at the address shown on last year's return.	April 15 th or 15 th day of 4 th 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.
MISSOURI - ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	<p>The Division furnishes the Report of Unclaimed Property Verification and Checklist. Forms also may be obtained by calling the Division at (573) 751-0840.</p> <p>Forms may also be downloaded from the Missouri State Treasurer's website at http://www.treasurer.mo.gov/content/find-our-property/reporting-unclaimed-property.</p> <p>Electronic Filing.</p> <p>Holders with 50 or more properties to report must file electronically using the free Unclaimed</p>	<p>No later than November 1 of each year, reporting property held as of the previous June 30.</p> <p>Life insurance companies file May 1 of each year, reporting property held as of December 31.</p>	<p>Division of Unclaimed Property P.O. Box 1272 Jefferson City, MO 65102-1272 (573) 751-0840</p> <p>The street address for any courier delivered items is:</p> <p>Unclaimed Property Division Missouri State Treasurer Harry S. Truman Building Room 157 301 West High Street Jefferson City, Missouri 65101</p>	<p>No fee.</p> <p><u>Delivery of Property</u></p> <p>All reported property, including the contents of safe deposit boxes, should be remitted to the State at the time the report is filed.</p> <p><u>Negative Reporting</u></p> <p>A negative report is not required.</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
	<p>Property Holder Report Input System on the Treasurer's website at https://www.treasurer.mo.gov/UCP_HolderInput/Login.aspx?ReturnUrl=%2fUCP_HolderInput%2fdefault.aspx.</p> <p>Holders may also use the National Association of Unclaimed Property Administrator's (NAUPA) format available from http://www.wagers.net. All other holders are encouraged to file via diskette using the NAUPA format.</p>			
<p>MONTANA - WITHHOLDING REQUIREMENTS</p>	<p>N/A</p>	<p>Employer quarterly tax reports are due on a weekly, monthly or quarterly schedule based on level of withholding tax during a lookback period.</p>	<p>Department of Revenue P.O. Box 6309 Helena, MT 59604-6309 (406) 444-6900</p>	<p>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.</p> <p>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.</p> <p>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.</p>
<p>MONTANA - LIMITED LIABILITY COMPANY ANNUAL REPORT</p>	<p>Forms may be pre-filled and downloaded from the Secretary of State's website or electronic filing is available on the Secretary of State's website at http://sos.mt.gov/.</p>	<p>January 1 - April 15th</p>	<p>Secretary of State P. O. Box 202801 Helena, MT 59620-2801 (406) 444-5522</p>	<p>Filing fee \$15, if filed before April 15 and \$30, if filed after April 15th.</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
MONTANA - ANNUAL REPORT OF CORPORATIONS	Forms may be pre-filled and downloaded from the Secretary of State's website or electronic filing is available on the Secretary of State's website at http://sos.mt.gov/ .	January 1 - April 15 th	Secretary of State P. O. Box 202801 Helena, MT 59620-2801 (406) 444-5522	Filing fee \$15, if filed before April 15 and \$30, if filed after April 15 th .
MONTANA - INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	April 15 th	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.
MONTANA - CORPORATION LICENSE TAX (INCOME TAX) RETURN & PAYMENT	Dept. of Revenue sends forms to the corporation at mailing address previously supplied by the corporation.	May 15 th /15 th day of 5 th 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 15 th day of 4 th , 6 th , 9 th , & 12 th months.
MONTANA - S CORPORATION LICENSE TAX (INCOME TAX) RETURN & PAYMENT	Dept. of Revenue sends forms to the corporation at mailing address previously supplied by the corporation.	May 15 th or 15 th day of 5 th 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.
MONTANA - PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to the entity at mailing address previously supplied by the entity.	May 15 th or 15 th day of 5 th 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.
MONTANA - LIMITED PARTNERSHIP CERTIFICATE	Secretary of State sends forms to the Registered Agent.	Anniversary Date, every 5 years	Secretary of State Montana State Capitol P. O. Box 202801 Helena, MT 59620-2801 (406) 444-5522	Filing Fee - \$15

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
RENEWAL				
MONTANA - 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.
NEBRASKA - SALES AND USE TAX	The Department automatically sends the Nebraska and Local Sales and Use Tax Return forms (Form 10) to all registered retailers, lessors and others registered under the Sales and Use Tax Code. Retailers that have been mandated to file and pay electronically will not receive a paper form. Businesses that are not retailers but are responsible for the Consumer's Use Tax must use Nebraska and Local Consumer's Use Tax Return (Form 2). Forms are available on the Department's website at	Filing frequency is assigned according to the taxpayer's tax liability. <u>Monthly</u> Generally, returns and payments for a yearly tax liability of \$3,000 or more are due on or before the 20th day of the succeeding month. <u>Quarterly</u> On or before the 20th day of the month following the close of the calendar quarter (April 20, July 20, October 20, January 20) from taxpayers with yearly tax liability of \$900 or more, but less than \$3,000. <u>Annually</u> Returns and payments are due on or before January 20, from taxpayers with yearly tax liability of less than \$900.	Nebraska Department of Revenue P.O. Box 98923 Lincoln, NE 68509-8923 (402) 471-5729	The state base rate for sales and the use tax is 5.5%. In addition to the state base rate, local jurisdictions may assess additional sales taxes.

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
	http://www.revenue.ne.gov/tax/current/salestax_forms.html			
NEBRASKA - WITHHOLDING REQUIREMENTS	<p>The Department mails pre-identified forms required for employers or payors to file reports and remit payments on withholdings directly to the mailing address on file for the registered employer. Employers registered to make monthly withholding payments via EFT or other electronic means will not receive pre-identified forms.</p> <p>Blank forms and additional information are available from the Department's website at http://www.revenue.ne.gov/withhold.html.</p>	<p>Registered employers are assigned due dates according to the amount of taxes expected to be withheld during a monthly period.</p> <p>Monthly. Employers with an aggregate amount required to be withheld for either the first or second month of a calendar quarter that exceeds \$500 must remit a monthly deposit together with the monthly deposit form (Form 501N) to the Nebraska Department of Revenue by the 15th day of the succeeding month. If a monthly deposit is required for the first month of the quarter, a deposit is also required for the second month of the quarter even if the amount withheld during that month does not exceed \$500. Any amount so paid is a credit against the liability shown on the employer's or payor's quarterly withholding return.</p> <p>Monthly filers who make payments using electronic funds transfers do not file Form 501N on a monthly basis as the electronic payment is a substitute for the form.</p> <p>All monthly filers are responsible for filing the quarterly return outlined below.</p>	Nebraska Dept. of Revenue P.O. Box 98915 Lincoln, NE 68509-8915 (402) 471-5729	<p>Formulas and tables for withholding are prescribed by the Department of Revenue, which keeps employers and payors on record informed of changes in such formulas and tables.</p> <p>Rate information is also available online at http://www.revenue.ne.gov/withhold.html.</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
		<p>Quarterly. All employers, with the exception of annual filers, must file a quarterly withholding return (Form 941N) on or before the last day of the month following the close of the calendar quarter (April 30, July 31, October 31, and January 31).</p> <p>Annually. An employer or payor whose withholding tax is less than \$500 in a calendar year may be assigned an annual filing frequency. Annual filers must submit a single Form 941N on or before January 31 following the year of withholding. Employers who qualify for the annual filing option will be notified by the Department prior to the first quarter filing. An employer licensed for annual filing who decides to continue filing quarterly or monthly should contact the Department.</p> <p>Employers must file an annual reconciliation return (Form W-3N) along with a copy of the W-2 or 1099 statements furnished to each employee or payee on or before February 1 of the year following the calendar year in which wages were withheld or payments were subject to withholding.</p> <p>On or before February 15 of the year succeeding the calendar year in which wages</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
		<p>or other payments were withheld, every employer or payor must furnish a statement showing the amount of wages paid or payments made and the amount of tax withheld to each employee or payee. If employment ceases prior to the close of a calendar year, the statement is to be furnished to the employee or payee within thirty (30) days from the date on which the last payment of wages is made.</p>		
<p>NEBRASKA - CORPORATION BIENNIAL REPORT & PAYMENT OF OCCUPATION TAX</p>	<p>The Secretary of State sends forms directly to the corporation's registered agent. Failure to receive the forms does not excuse compliance. If the forms are not received by the middle of February in the reporting year, the corporation must contact the Secretary of State.</p> <p>Blank forms are not available. The corporation must use a form issued by the Secretary of State.</p>	<p>The Occupation Tax Report and Payment are due biennially as of January 1 of each even-numbered year, with the report and fee due as of March 1 of each even-numbered year and a final due date of April 15 of each even-numbered year. If a report is not received by March 1, the State sends notice to the corporation.</p> <p>After the 2014 report is filed, the next profit corporation biennial report is due in 2016 and covers the 2016-2017 reporting period.</p>	<p>Nebraska Secretary of State PO Box 94608 Lincoln, Nebraska 68509 (402) 471-4079</p>	<p><u>Domestic</u> The tax on domestic and "domesticated" corporations is based on paid-up capital stock, at the rates shown on the occupation and tax form. Stock of no par value of "domesticated" corporations is deemed to have a par value equal to the amount paid in as capital for such shares at the time of issuance. A domestic corporation that has no paid-up capital stock must pay the minimum biennial tax of \$26. The payment is made at the time of filing the report.</p> <p><u>Foreign</u> The tax on foreign corporations is measured by the total property employed in Nebraska, consisting of the sum total of the actual value of all real and personal property employed in Nebraska by the foreign corporation in the transaction of its business. The tax paid by a foreign corporation is based upon the sum so determined and is considered the capital stock investment of the foreign corporation in Nebraska. If a foreign corporation has no assets in Nebraska, it must pay the minimum biennial tax of \$52. The payment is made at the time of filing the report.</p>
<p>NEBRASKA -</p>	<p>Secretary of State sends forms to the</p>	<p>In addition to the Occupation Tax Report and Payment,</p>	<p>Secretary of State PO Box 94608</p>	<p>No Fee</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
BUSINESS ENTITY REPORT OF AGRICULTURAL ACTIVITY	Registered Agent of the corporation.	<p>corporations and other business entities having an interest in land used for farming or ranching, or which engage in any farming or ranching activity in Nebraska must report certain information to the Secretary of State on a "Business Entity Report of Nebraska Agricultural Activity".</p> <p>The report need only be filed once, but changes in any information contained in the report necessitate the filing of a new report.</p>	Lincoln, Nebraska 68509 (402) 471-4079	
NEBRASKA - LIMITED LIABILITY COMPANY BIENNIAL REPORT	<p>The Secretary of State will send forms directly to the company's registered agent.</p> <p>If the forms are not received by the middle of February during a reporting year, the company must contact the Secretary of State.</p> <p>Blank forms are not available. The company must use a form issued by the Secretary of State.</p>	<p>The Biennial Report and Payment are due biennially between January 1 and April 1 of each odd-numbered year. If a report is not received by April 1, the State sends notice to the company.</p> <p>The next nonprofit corporation and limited liability company biennial reports are due in 2015 and cover the 2015-2016 reporting period.</p> <p>The information must be accurate as of the date the report is delivered to the Secretary's office.</p>	Nebraska Secretary of State PO Box 94608 Room 1301, State Capitol Lincoln, Nebraska 68509 (402) 471-4079	Filing Fee - \$10.00
NEBRASKA - CORPORATION INCOME TAX RETURN & REMITTANCE	The Department mails the Corporate Income Tax Return (Form 1120N) to the mailing address on file for all	Annually, on or before March 15 for calendar year corporations. Corporations operating on a	Nebraska Dept. of Revenue P.O. Box 94818 Lincoln, NE 68509-4818 (402) 471-5729	The corporate income tax rate is 5.58% of the first \$100,000 of taxable income. If the taxable income is over \$100,000, the rate is \$5,580 plus 7.81% of all taxable income in excess of \$100,000. Nebraska

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>registered taxpayers.</p> <p>Forms may also be obtained from the Department of Revenue and are available from the Department's website at http://www.revenue.state.ne.us.</p>	<p>fiscal year basis must file or before the 15th day of the third month following the end of their fiscal year.</p>		<p>taxable income is federal taxable income as adjusted and, if appropriate, as apportioned.</p> <p><i>Fiscal Year Filers</i></p> <p>Corporations filing on a fiscal year basis should use the tax rate that is in effect on the first day of the fiscal year.</p> <p><u>Estimated Tax Payments</u></p> <p>Corporations must begin making payments when the \$400 requirement is first met. The estimated tax may be paid in full with the first payment voucher that is due on the 15th day of the 4th month of the income year.</p> <p>Corporations may also make four equal installment payments on the 15th day of the 4th, 6th, 9th and 12th months of the income year.</p> <p>Corporations that have not met the \$400 threshold by the end of the first quarter may choose to make equal installments after the remaining quarters of the income year, beginning with the first scheduled due date after the quarter in which the threshold is first met.</p>
<p>NEBRASKA - S CORPORATION INCOME TAX RETURN & REMITTANCE</p>	<p>Dept. of Revenue sends forms to the corporation.</p>	<p>March 15th or 15th day of 3rd month following close of fiscal year.</p>	<p>Nebraska Dept. of Revenue P.O. Box 94818 Lincoln, NE 68509-4818 (402) 471-5729</p>	<p>No state tax imposed on pass-through items.</p>
<p>NEBRASKA - PARTNERSHIP INCOME TAX RETURN</p>	<p>Dept. of Revenue sends forms to the entity.</p>	<p>April 15th or 15th day of 4th month following close of fiscal year</p>	<p>Nebraska Dept. of Revenue P.O. Box 94818 Lincoln, NE 68509-4818 (402) 471-5729</p>	<p>Partnership must file a return if doing business in state of if the partnership has Nebraska resident general partners.</p> <p>Partnerships which only have Nebraska income and Nebraska resident individual partners do not need to file a Nebraska partnership return.</p>
<p>NEBRASKA -</p>	<p>Forms may be</p>	<p>Reports and remittance are</p>	<p>State Treasurer</p>	<p>No fees.</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
ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	<p>obtained from the State Treasurer at the address or telephone number listed above, or from the State's website at http://www.treasurer.org/up/upReporting.aspx.</p> <p>Electronic Reporting</p> <p>Nebraska requires all holders to submit the report electronically on diskette using the National Association of Unclaimed Property Administrators (NAUPA) approved HRS Pro format that is downloadable from http://www.wagers.net or the "UPexchange" reporting system software developed by ETM that is available online at http://www.byetm.com/index.php/upx.</p>	<p>due on or before November 1 for the calendar year ending the previous June 30.</p> <p>The reports and remittances from life insurance companies are due on or before May 1 for the calendar year ending the previous December 31.</p>	<p>Unclaimed Property Division 809 P Street Lincoln, NE 68508-1390 (402) 471-8497</p>	<p><u>Delivery of Property</u></p> <p>All unclaimed property, including the contents of safe deposit boxes, must be remitted with the report.</p> <p><u>Negative Reporting</u></p> <p>Nebraska does not require negative reports. However, the Division will accept a negative report if the holder wants its information entered into the State's record.</p> <p>All negative reports must be filed online at https://www.treasurer.org/up/UPonlineReporting/index.aspx.</p>
NEVADA - SALES AND USE TAX	<p>The Department automatically mails the Combined Sales and Use Tax Return (Form TXR-01.01) directly to each taxpayer on record.</p> <p>Failure to receive the form does not relieve the vendor of the liability for filing the</p>	<p>Monthly. Generally, the sales and use tax reports and payments are due to the Nevada Department of Taxation on or before the last day of the month covering the preceding month.</p> <p>Quarterly. Taxpayers whose monthly taxable sales do not exceed \$10,000 may be assigned a quarterly due date with the report and remittance</p>	<p>State of Nevada/Sales/Use P.O. Box 52609 Phoenix, AZ 85072-2609 (866) 962-3707</p>	<p>The state general sales tax rate is 6.5%. The use tax rate is also imposed at the rate of 6.5%.</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
	<p>return. Form TXR-01.01 and the Consumer Use Tax Return (TXR-02.01) are both available online at http://tax.state.nv.us/forms.htm#sutforms.</p>	<p>due on or before the last day of the month following the end of the calendar quarter.</p> <p>At any time that a quarterly filer's monthly taxable sales exceed \$10,000, the taxpayer will be converted to monthly filing requirements.</p> <p>Annually. After one year of registration and timely filings and payments, quarterly taxpayers with limited sales may request that the Department conduct an account review to place them on an annual filing schedule. The annual schedule must be requested in writing no later than September 30 of the current tax year. The annual reports and payments are due on or before January 31 of the following year.</p> <p>The Department may require certain taxpayers to report and remit their taxes for periods other than calendar months, quarters or annually if the Department deems it necessary to ensure collection of the tax.</p>		
<p>NEVADA - ANNUAL LIST OF OFFICERS, DIRECTORS & AGENT & ANNUAL BUSINESS LICENSE RENEWAL</p>	<p>The Secretary of State sends a reminder notice to the Registered Agent of each corporation on record ninety (90) days before the last day for filing the</p>	<p>The Annual List of Officers, Directors and Registered Agent and State Business License Application and filing fee are due to the Secretary of State's office every year on or before the last day of the month in which the</p>	<p>Secretary of State 202 North Carson Street Carson City, NV 89701-4201 (775) 684-5708</p>	<p>Business corporation annual list filing fees are based on the value of the current total authorized stock recorded with the Secretary of State's office, as follows:</p> <p>The annual list fee is \$125 if the amount represented by the total number of shares provided for in the corporation's articles of incorporation is</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
	<p>Annual List.</p> <p>Failure to receive the notice does not excuse compliance.</p> <p>Forms are available on the Secretary of State's website at http://nvsos.gov/, or they may be requested from the Secretary of State's office directly.</p>	<p>corporation's anniversary date of incorporation or qualification occurs.</p>		<p>\$75,000 or less; \$175 if it is over \$75,000 and not over \$200,000; \$275 if it is over \$200,000 and not over \$500,000; and \$375 if it is over \$500,000 and not over \$1,000,000.</p> <p>For corporations that have an amount represented by the total number of shares provided for in their articles of incorporation of over \$1,000,000, the annual list fee is \$375 for the first \$1,000,000 and an additional \$275 for each additional \$500,000 or fraction thereof over the first \$1,000,000.</p> <p>The maximum fee for filing a business corporation Annual List is \$11,100.</p> <p>The Annual List filing fee must be accompanied by the State Business License fee of \$200.</p>
<p>NEVADA -</p> <p>ANNUAL LIST OF GENERAL PARTNERS OF A LIMITED PARTNERSHIP & ANNUAL BUSINESS LICENSE RENEWAL</p>	<p>Secretary of State sends forms to the Registered Agent. Report can be e-filed.</p>	<p>On or before the last day of Anniversary month.</p>	<p>Secretary of State 202 North Carson Street Carson City, NV 89701-4201 (775) 684-5708</p>	<p>Annual List Filing Fee - \$125. Failure to file the Annual List by the due date will result in a \$75 penalty. .</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
				If not filed by due date a penalty of \$100 will be assessed.
<p>NEVADA - ANNUAL LIST OF MANAGERS OR MEMBERS OF LIMITED LIABILITY COMPANIES & ANNUAL BUSINESS LICENSE RENEWAL</p>	<p>The Secretary of State sends a reminder notice to the Registered Agent of each domestic and foreign LLC on record ninety (90) days before the last day for filing the Annual List.</p> <p>Failure to receive a reminder notice does not excuse compliance.</p> <p>The form is available on the Secretary of State's website at http://nvsos.gov/, or it may be ordered directly from the Secretary of State's office.</p>	<p>The Annual List of Managers or Members and Registered Agent and State Business License Application and filing fee for domestic and foreign LLCs are due to the Secretary of State on or before the last day of the anniversary month of the LLC's formation or qualification.</p>	<p>Secretary of State 202 North Carson Street Carson City, NV 89701-4201 (775) 684-5708</p>	<p>The fee for filing a domestic or foreign LLC Initial or Annual List is \$125.</p> <p>The Annual List filing fee must also be accompanied by the State Business License fee of \$200.</p>
<p>NEVADA - PUBLICATION OF ANNUAL STATEMENT OF BUSINESS (Foreign Corporations ONLY)</p>	<p>No Annual Statement forms are issued by the state.</p> <p>The form may be obtained from any newspaper of general circulation in Nevada.</p>	<p>No later than the last day of March Corporations operating on a fiscal year other than the calendar year must publish no later than the end of the third month following the close of each fiscal year.</p>	<p>Publish in a Newspaper that is published in Nevada that has a total weekly circulation of at least 1,000</p>	<p>The fee for publication is not set by statute. Each newspaper sets its own price for publishing the Annual Statement.</p>
<p>NEVADA - MODIFIED BUSINESS TAX</p>	<p>The Modified Business Tax Return for General Businesses (Form TXR-020.04) is available on the Department's website</p>	<p>Modified business tax returns and payments are due to the Nevada Department of Taxation on or before the last day of the month following the close of each calendar quarter.</p>	<p>Nevada Department of Taxation P.O. Box 52674 Phoenix, AZ 85072-2674</p>	<p>The modified tax rate for general business employers is 1.17% of taxable wages over \$85,000 (after health care deductions).</p> <p>The modified tax rate for financial institutions is 2% of gross wages (after health care deductions).</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
	at http://tax.nv.gov/ .			<p>The tax may not be deducted from employee wages.</p> <p>Nonprofit 501(c) organizations, Indian tribes, and political subdivisions are not subject to the modified business tax.</p>
<p>NEVADA -</p> <p>ANNUAL REPORT OF PROPERTY PRESUMED ABANDONED AND REMITTANCE</p>	<p>The Report of Unclaimed Property (Form UP-1) and the Report of Unclaimed Property Detail Sheet (Form UP-2) along with the Safekeeping Inventory Form and all filing instructions may be downloaded from the Department's website at https://nevadatreasurer.gov/UP_Holders.htm.</p> <p><u>Electronic Reporting</u></p> <p>Holders reporting eleven (11) or more items of unclaimed property are required to file reports electronically. Nevada allows for a variety of electronic or online reporting formats including the HRS Pro system at http://www.wagers.net.</p> <p>Each method is outlined in the Holder Reporting Manual</p>	<p>Unclaimed property reports are due to the Office of the Nevada State Treasurer each year prior to November 1 for property presumed abandoned as of the previous June 30.</p> <p>Items held in safe deposit boxes and other means of safekeeping must be reported using the Safekeeping Inventory Form and submitted separately from the main unclaimed property report.</p> <p>Insurance companies must file the report prior to May 1 for property presumed abandoned as of the previous December 31.</p>	<p>Unclaimed Property State Treasurer 555 East Washington Avenue Suite 4200 Las Vegas, NV 89101-1075 (702) 486-4140</p>	<p>No fees.</p> <p><u>Delivery of Property</u></p> <p>All reported property must accompany the report. Holders reporting contents in safe deposit boxes must retain the property when making the report. The State will notify these holders in writing approximately thirty (30) days prior to the scheduled due date for delivery.</p> <p><u>Negative Reporting</u></p> <p>All companies registered with the Unclaimed Property Department must file a report even if they do not have any property to report. These companies will file Form UP-1 marked as a "Negative Report".</p> <p>Companies filing a negative holder report may file the report online before the November 1 deadline (or before the May 1 deadline for Insurance companies) at https://nevadatreasurer.gov/search/default.aspx.</p> <p>Foreign entities that file a negative report three (3) years in a row are not required to file a report beginning with the fourth year until they once again have reportable property. Holders that are domiciled in Nevada must file a negative report each 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/FEEES
	<p>available online at https://nevadatreasurer.gov/Documents/Unclaimed/UP_HolderReportingManual.pdf.</p> <p>Nevada does not accept magnetic media for reporting unclaimed property.</p>			
NEW HAMPSHIRE - CORPORATION BUSINESS PROFITS TAX RETURN	Forms must be obtained from the Department of Revenue Administration. The Department does not automatically mail forms.	March 15 th or 15 th day of 3 rd month following close of taxable yr.	Department of Revenue Administration Document Processing Division P.O. Box 637 Concord, NH 03302-0637 (603) 230-5000	Tax rate is 8.5%. Estimated tax payments required if tax is \$200 or more at the end of any quarter. Pay in four equal installments by 15 th day of 4 th , 6 th , 9 th & 12 th months.
NEW HAMPSHIRE - S CORPORATION BUSINESS PROFITS TAX RETURN	Dept. of Revenue sends forms to the corporation	March 15 th or 15 th day of 3 rd month following close of taxable year.	Department of Revenue Administration Document Processing Division P.O. Box 457 Concord, NH 03302-0457 (603) 230-5000	Tax rate is 8.5%. 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 th of 4 th , 6 th , 9 th and 12 th months of current tax year 25% of estimated annual tax.
NEW HAMPSHIRE - PARTNERSHIP INCOME TAX RETURN (BPT)	Dept. of Revenue sends forms to the entity	April 15 th or 15 th day of 4 th month after close of fiscal year.	Department of Revenue Administration Document Processing Division P.O. Box 637 Concord, NH 03302-0637 (603) 230-5000	Must file Business Profits Tax (BPT) return if gross receipts exceed \$50,000. Tax at the rate of 8.5% of taxable business profits.
NEW HAMPSHIRE - PARTNERSHIP INCOME TAX RETURN (BET)	Dept. of Revenue sends forms to the entity	April 15 th or 15 th day of 4 th month after close of fiscal year.	Department of Revenue Administration Document Processing Division P.O. Box 637 Concord, NH 03302-0637 (603) 230-5000	Must file Business Enterprise Tax (BET) return if gross receipts exceed \$200,000 for taxable periods ending on or after December 31, 2013, from all of their activities or an enterprise value tax base that exceeds \$100,000 for taxable periods on and after December 31, 2013. Tax imposed at the rate of .075% on sum of

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
				dividends paid + wages paid + interest paid or accrued.
NEW HAMPSHIRE - CORPORATION ANNUAL REPORT	Secretary of State sends notice to the mailing address of the corporation in January.	April 1 st (Postmark Date)	New Hampshire Department of State Annual Reports 107 North Main Street Room 204 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 www.sos.nh.gov/corporate/annualreport/ or if you are unable to file the return online, the Annual Report can be downloaded from the same location.
NEW HAMPSHIRE - LIMITED LIABILITY COMPANY ANNUAL REPORT	Secretary of State sends notice to the mailing address of the limited liability company in January.	April 1 st (Postmark Date)	New Hampshire Department of State Annual Reports 107 North Main Street Room 204 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 www.sos.nh.gov/corporate/annualreport/ or if you are unable to file the return online, the Annual Report can be downloaded from the same location.
NEW HAMPSHIRE - ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Forms may be downloaded from the State's website at: http://www.nh.gov/treasury/Divisions/AP/HoldersReporting.htm	Before November 1 st except Insurance Companies May 1 st	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.
NEW JERSEY - SALES AND USE TAX	Returns must be filed electronically through the State's website at http://www.state.nj.us/treasury/taxation	Due monthly by the 20th day of the following month if the tax liability exceeds \$500 for the first and second month of a quarter. Applies to taxpayers with more than \$30,000 sales and use tax liability in the preceding year. Quarterly returns due from all taxpayers by the 20th day of the month after the close of the quarter.	Sales and Use Tax P.O. Box 999 Trenton, NJ 08646-0999 (609) 292-6400	7% statewide

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
NEW JERSEY - WITHHOLDING REQUIREMENTS	NJ-927-W (Employer's Quarterly Report ("weekly" payers)), NJ-927 (Employer's Quarterly Report) and NJ-500 (Monthly Remittance of Gross Income Tax Withheld) must be filed electronically; they are not available in paper. Form NJ W-3 (Reconciliation of Tax Withheld) is furnished in paper by the Division. Federal Form W-2 (Wage and Tax Statement) is used for state tax purposes and is available from the Internal Revenue Service. Forms available in paper and further information may be accessed on the Division of Taxation's website at: http://www.state.nj.us/treasury/taxation/forms.shtml	Quarterly returns are due from all employers on or before April 30, July 30, October 30 and January 30 covering the preceding calendar quarter. All employers must file a Reconciliation of Tax Withheld on or before the last day of February of the year after the calendar year for which wages were withheld. See Tax Rate/Fees for payment due dates.	State of New Jersey P.O. Box 333 Trenton, NJ 08646-0333 (609) 292-6400	Employers whose withholding in the prior year is \$10,000 or more must remit taxes using EFT by Wednesday of the week after the date on which wages were paid. Employers whose withholding is \$500 or more in either of the first two months of a calendar quarter must make tax deposits by the 15th day of the following month and by the last day of the month after the end of each quarter. Employers whose withholding is less than \$500 either of the first two months of a calendar quarter must file and remit taxes by the last day of the month after the end of the quarter. All other employers must make tax deposits by the last day of the month after the end of the quarter.
NEW JERSEY - INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 15 th	State of New Jersey P.O. Box 333 Trenton, NJ 08646-0333 (609)292-6400	\$1,000 for all 1099's
NEW JERSEY - LIMITED PARTNERSHIP ANNUAL REPORT	Division of Taxation requires the Annual Return to be filed online at https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp - paper	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 https://www1.state.nj.us/TYT	Filing Fee - \$50 - Division of Taxation requires the Annual Return to be filed online at https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp . Paper copies are no longer accepted for filing.

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
	copies are no longer accepted for filing.		R_COARS/JSP/page1.jsp	
NEW JERSEY - LIMITED LIABILITY COMPANY ANNUAL REPORT	Annual Reports must be filed online at https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp . The State has discontinued papers forms.	Annually, during the anniversary month of organization or registration in the state.	State of New Jersey Division of Revenue & Enterprise Services (609) 292-9292	Filing Fee - \$50
NEW JERSEY - CORPORATE ANNUAL REPORT	Annual Reports must be filed online at https://www1.state.nj.us/TYTR_COARS/JSP/page1.jsp . The State has discontinued papers forms.	On or before the last day of the anniversary month in which a domestic corporation was incorporated or a foreign corporation was qualified in New Jersey.	State of New Jersey Division of Revenue & Enterprise Services 609) 292-9292	Filing Fee - \$50.
NEW JERSEY - CORPORATION BUSINESS TAX RETURN & PAYMENT	Division of Taxation does not send forms to corporations. Forms may be accessed on the Division's website.	On or before April 15, or for corporations operating on a fiscal year other than the calendar year, on or before the 15th day of the 4th month after the close of the fiscal year.	State of New Jersey Division of Taxation Revenue Processing Center Corporation Tax P.O. Box 666 Trenton, NJ 08646-0666 (609) 292-6400	The rate is 9% except for corporations with entire net income of \$100,000 or less it is 7.5%. The rate is 6.5% for corporations with entire net income of \$50,000 or less. The minimum CBT is based upon New Jersey gross receipts and is imposed as follows: (i) \$500 minimum tax upon gross receipts of less than \$100,000; (ii) \$750 upon gross receipts of \$100,000 or more but less than \$250,000; (iii) \$1,000 upon gross receipts of \$250,000 or more but less than \$500,000; (iv) \$1,500 upon gross receipt of \$500,000 or more but less than \$1 million; and (v) \$2,000 upon gross receipts of \$1 million or more. However the minimum tax is \$2,000 for corporations that are members of an affiliated or controlled group with a total payroll of \$5 million or more. Estimated tax payments required if tax is \$500 or more. Pay four equal installments on or before the 15th day of 4th, 6th, 9th & 12th months. If prior year tax is \$500 or less, can make 50% installment payment on or before the original due date for the prior year's return.

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
NEW JERSEY - S CORPORATION TAX RETURN & PAYMENT	Division of Taxation sends forms to each corporation at the address shown on last year's return.	April 15 th or 15 th day of 4 th 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	For corporations with entire net income of \$50,000 or less, the tax rate on entire net income that is subject to federal tax is 6.5%; the tax rate on net income subject to federal tax, that is greater than \$50,000 but no more than \$100,000, is 7.5%; the tax rate on net income subject to federal tax that is greater than \$100,000, is 9.00%; Min. tax: Minimum tax increased to \$500 for all corps for years beginning on or after January 1, 2012 except for corps that are members of affiliated or controlled groups with total payrolls of \$5 million or more - minimum tax of \$2,000. For tax years beginning on or after January 1, 2012 the minimum tax amounts based on NJ source gross receipts are reduced by 25%. Estimated taxes: If expecting greater than \$500, pay 25% by 15th day of 4th, 6th, 9th and 12th months of current tax year. If expecting \$500 or less, in lieu of making the 4 equal installment payments, taxpayer may make a payment of 50% of the previous year's total tax liability.
NEW JERSEY - PARTNERSHIP INCOME TAX RETURN	Division of Taxation sends forms to each partnership at the address shown on last year's return.	April 15 th or 15 th day of 4 th 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.
NEW JERSEY - REPORT OF UNCLAIMED PERSONAL PROPERTY AND REMITTANCE	Forms are furnished by the Department. They may also be accessed on the Department's website at http://www.state.nj.us/treasury/taxation/ . Holders reporting more than 20 records must do so on electronic media.	Before November 1 st	Department of Treasury Unclaimed Property Administration 50 Barrack St., 6th Floor P. O. Box 214 Trenton, NJ 08646-0214 (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.
NEW MEXICO - WITHHOLDING	The Department mails the Combined Reporting System	Due dates vary depending on the taxpayer's Combined Reporting System (CRS)	Taxation & Revenue Dept. P.O. Box 25128 Santa Fe, NM 87504-5128	Employers are required to deduct and withhold an amount for each payroll period computed from a withholding table furnished by the Taxation and

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
REQUIREMENTS	<p>Form (Form CRS-1) and the reconciliation worksheet directly to employers.</p> <p>Employers required to file online will not receive a CRS Form in the mail.</p> <p>Failure to receive the form does not excuse the employer from liability for filing the reports on or before the due date.</p> <p>Forms are also available on the Department's website at http://www.tax.newmexico.gov/Pages/TRD-Homepage.aspx/.</p>	<p>liability. CRS liability includes both withholding and gross receipts taxes.</p> <p><u>Monthly</u></p> <p>In general, the report form and payments are due on or before the 25th day following the end of each previous month.</p> <p><u>Quarterly or Semi-Annually</u></p> <p>An employer whose average combined CRS liability is less than \$200 per month may request to submit the reports and pay the tax liability owed on a quarterly or semi-annual basis. Quarterly reports are due on April 25, July 25, October 25 and January 25. Semi-annual reports are due July 25 and January 25, following the close of each semi-annual period.</p> <p><u>Annually</u></p> <p>Employers are required to submit the Annual Information Return with copies of employees' W-2 and 1099 forms on or before February 28 of each year.</p> <p>Employers in New Mexico may file an Annual Summary of Withholding (Form RPD-41072) after the end of each calendar year; however, the Department does not require this filing.</p>	(505) 827-0951	<p>Revenue Department.</p> <p>Current rate information is available in "FYI-104" online at http://www.tax.newmexico.gov/Businesses/Wage-Withholding-Tax/Pages/Home.aspx.</p>
NEW MEXICO -	The Department mails CRS-1 Filer's Kits	<u>Monthly</u> . In general, taxpayers must	Taxation & Revenue Dept. P.O. Box 25128	The state gross receipts tax and the compensating use tax are imposed at the rate of 5.125%.

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
GROSS RECEIPTS TAX	<p>covering six monthly payments to all registered taxpayers in June and December of each year.</p> <p>In addition, forms prescribed by the Secretary of Taxation and Revenue may be obtained from the Department, P.O. Box 630, Santa Fe, NM 87504-0630.</p> <p>Online filers do not receive a forms packet from the Department. Forms and filing kits are also available on the Department's website at http://www.tax.newmexico.gov/.</p> <p>Filing kits are date specific and taxpayers should be aware of the kit date when downloading.</p>	<p>make payments and file returns on or before the 25th day of each calendar month for the preceding month.</p> <p>Filers that have a total Combined Reporting System (CRS) liability that averages \$200 or less per month may apply to the Department for permission to file on a quarterly or semi-annual basis. "CRS Liability" is the total tax due when combining all collected gross receipts taxes, compensating use taxes and withholding taxes.</p> <p>Taxpayers that qualify for these reduced filing schedules must file on a monthly schedule until permission is granted by the Department. If the taxpayer's monthly average ever rises above the set limits, the due dates revert back to a monthly schedule.</p> <p><u>Quarterly.</u></p> <p>Quarterly returns and payments are due on the 25th day of the month following the end of the calendar quarter (April 25, July 25, October 25 and January 25).</p> <p><u>Semi-Annually.</u></p> <p>Semi-annual payments are due on July 25 and January 25.</p>	Santa Fe, NM 87504-5128 (505) 827-0951	<p>Changes in the tax rate can occur twice a year – in January and July. Taxpayers should always consult the Department's website for the most current rates.</p> <p>In addition to the state base rate, local jurisdictions may assess sales taxes. These taxes are collected by the State which then remits the taxes to the municipalities and counties. Current local rates can be verified in the CRS-1 Filer's Kit.</p>
NEW MEXICO - CORPORATION INCOME & FRANCHISE TAX RETURN & PAYMENT	The Department mails the Corporate Income and Franchise Tax Return (Form CIT-1) directly to the mailing address for registered corporations. Failure	Annually, on or before March 15 from corporations operating on a calendar year basis. The report and payment cover taxes owed for the previous year.	Taxation & Revenue Department P.O. Box 25127 Santa Fe, NM 87504-5127 (505) 827-0825	<p>The Income Tax is imposed upon net income according to the following schedule:</p> <p>If the Net Taxable Income is not over \$500,000, the rate of tax is 4.8%.</p> <p>If the Net Taxable Income is Over \$500,000 but not</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
	<p>to receive the forms does not excuse compliance with the law.</p> <p>Forms also may be obtained from the New Mexico Taxation and Revenue website at http://www.tax.newmexico.gov.</p>	<p>Corporations operating on a fiscal year basis must file the return and pay the taxes owed on or before the 15th day of the 3rd month following the end of the fiscal year.</p> <p>Fiscal year filers must use the form for the year in which the fiscal year <i>begins</i>.</p>		<p>over \$1,000,000, the rate of tax is \$24,000 plus 6.4% of net income over \$500,000.</p> <p>If the Net Tax is over \$1,000,000, the rate of tax is \$56,000 plus 7.6% of net income over \$1,000,000. Over \$1,000,000</p> <p>For the taxable year beginning on or before January 1, 2014, but prior to January 1, 2015, pursuant to 2013 New Mexico House Bill 641, the rate of tax on the upper tier - Net Taxable Income over \$1,000,000 will be \$56,000 plus 7.3% of excess income over \$1,000,000.</p> <p>The franchise tax is \$50 per taxable year or any fraction thereof.</p> <p><u>Estimated Tax Payments</u></p> <p>Estimated tax payments required if tax is \$5,000 or more.</p> <p>Payments of estimated tax should be calculated using one of the following: (1) 80% of the amount due for the current year; (2) 100% of the prior year's tax liability if the tax due was at least \$5,000; or (3) 110% of the tax due for the year before the prior tax year if the tax due was at least \$5,000, whichever is smallest.</p> <p>Payments should be made in four (4) equal installments on a quarterly basis, on or before April 15, June 15, September 15, and December 15 of the taxable year.</p> <p>Corporations operating on a fiscal year basis make their payments on or before the 15th day of the 4th, 6th, 9th and 12th months of the fiscal year.</p>
<p>NEW MEXICO - S CORPORATION INCOME & FRANCHISE TAX RETURN & PAYMENT</p>	<p>Taxation & Revenue Dept. Sends forms to the corporation.</p>	<p>March 15th or 15th day of 3rd month following close of taxable year.</p>	<p>Taxation & Revenue Department P.O. Box 25127 Santa Fe, NM 87504-5127 (505) 827-0825</p>	<p>\$50 Franchise Tax</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
<p>NEW MEXICO -</p> <p>CORPORATE (BIENNIAL) REPORT AND/OR SUPPLEMENTAL REPORT</p>	<p>The Secretary mails the forms directly to the mailing address on file for each corporation.</p> <p>The report must include the identification number issued by the Secretary.</p> <p>Failure to receive the form does not excuse a corporation from complying with the statutory due dates.</p> <p>Forms are also available from the state's website at http://www.sos.state.nm.us/Business_Services/corporation-forms-and-fees-overview.aspx.</p>	<p>Biennially, the corporate report for profit corporations is due every two years on or before March 15 for calendar year corporations. For corporations operating on a fiscal year basis, the report is due every two years on the 15th day of the 3rd month following the close of the corporation's fiscal year.</p> <p>For corporations with charter numbers ending in an even digit, the report covers the two year period ending on the last day of even-numbered years. The next report for these corporations is due in 2015, covering 2014 and 2015.</p> <p>Corporations with charter numbers ending in an odd digit must report on the two year period ending on the last day of odd-numbered years. The next report for these corporations is due in 2014, covering 2013 and 2014.</p> <p>For clarification, the Secretary of State provides a "Corporations Inquiry" database online at https://portal.sos.state.nm.us/corps/Corplookup/Lookdn.aspx. A corporation may go online and determine its biennial due date by looking up its corporate information regarding good standing. The date listed for the corporation as being in good standing through is the due date for the next biennial report.</p>	<p>Secretary of State Corporations Bureau 325 Don Gaspar, Suite 300 Santa Fe, New Mexico 87501 (505) 827-3614</p>	<p>Filing Fee - \$25.</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
NEW MEXICO - PARTNERSHIP INCOME TAX RETURN	Taxation & Revenue Dept. Sends forms to the entity.	April 15 th of 15 th day of 4 th 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.
NEW MEXICO - ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	<p>The Report of Unclaimed Property forms (RPD-41201 and RPD-41202) may be obtained from the Taxation and Revenue Department by calling (505) 827-0767 or (505) 827-0769.</p> <p>Forms are also available on the Department's website at http://www.tax.newmexico.gov/Forms-and-Publications/Forms/Unclaimed-Property/Pages/Home.aspx.</p> <p><u>Electronic Filing</u></p> <p>Holders with more than 25 properties that are assumed to be abandoned must report in an electronic format.</p> <p>The Department accepts electronic reporting of unclaimed property on diskettes as long as such reporting follows the</p>	<p>The report and remittance must be postmarked on or before November 1 of each year reporting property held as of the previous June 30.</p> <p>A report and remittance with respect to a life insurance company must be filed before May 1 reporting property held as of the previous December 31.</p>	<p>Unclaimed Property Division PO Box 25123 Santa Fe, NM 87504-5123 (505) 827-0767</p> <p>The Department's physical address for delivery of tangible property from safe deposit boxes is</p> <p>Manuel Lujan Building Unclaimed Property Division 1200 S. Saint Francis Dr. Santa Fe, New Mexico 87501</p>	<p>No fees.</p> <p><u>Delivery of Property</u></p> <p>All reported property must accompany the report.</p> <p>Holders reporting contents in safe deposit boxes must retain the property when making the report. The State will notify these holders in writing approximately thirty (30) days prior to the scheduled due date for delivery.</p> <p><u>Negative Reporting</u></p> <p>Negative reports are required from all business associations that have previously filed unclaimed property reports in New Mexico.</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
	National Association of Unclaimed Property Administrator (NAUPA) approved Holder Reporting System format found at http://www.wagers.net .			
NEW YORK - SALES AND USE TAX	Forms may be accessed on the State's website. The Tax Department does not mail forms to vendors.	<p>Due on or before the 20th day of each month for amounts collected the preceding month by taxpayers with taxable receipts, amusement charges and rents totalling \$300,000 or more in any of the preceding four quarters.</p> <p>Quarterly returns due on or before the 20th day after the quarterly periods ending on the last day of February, May, August and November from all taxpayers except annual filers.</p> <p>Annual returns due on or before March 20 for the preceding annual period ending the last day of February if the total tax due for the 4 most recent quarterly periods for which data is available for the taxpayer within the most recent 6 quarters for which data is available did not exceed \$3,000.</p>	Department of Revenue & Taxation, Albany, New York (518) 485-2889	State tax rate of 4% plus local rates bringing total tax as high as 8.875%.
NEW YORK - WITHHOLDING REQUIREMENTS	Forms are furnished by the Department of Revenue & Taxation. They may be accessed on the Department's website.	<p>Quarterly reconciliations due on or before the last day of the month after the close of the quarter.</p> <p>Year-end reconciliations due on or before January 31 after</p>	Department of Revenue & Taxation, Albany, New York (518) 485-6654	Employers file remit withholdings after any payroll which causes total unremitted withholdings for the calendar quarter to equal or exceed \$700, due (1) on or before the 3rd business day after the payroll date if cumulative withholdings by the employer for the 2nd preceding calendar year was \$15,000 or more or (2) on or before the 5th business day after

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
		the close of the last quarter.		the payroll date if cumulative withholdings by the employer for the 2nd preceding calendar year was less than \$15,000. Employers subject to withholding must deduct and withhold from wages for each payroll period a tax computed in such manner as to result, so far as practicable, in withholding from their employees' wages during each calendar year an amount substantially equivalent to the tax reasonably estimated to be due resulting from the inclusion in the employee's New York adjusted gross income or New York source income of the employee's wages received during such calendar year. The amount to be withheld is determined on the basis of tables and methods prescribed by the Tax Department available on their website.
NEW YORK - CORPORATE BIENNIAL STATEMENTS	In the first year, the Department sends the form to the service of process address for the corporation on the State's records. In subsequent years, the form is sent to the corporation's principal executive office. If none is listed, the form is sent to the service of process address on record. Forms are sent during the first week of the month in which filing is due. The form is not available on the State's website.	Biennially during the anniversary month of incorporation or qualification in New York.	New York Department of State Division of Corporations One Commerce Plaza 99 Washington Avenue, Suite 600 Albany, NY 12231 (518) 473-2492	Filing Fee - \$9.
NEW YORK - ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Forms must be accessed on the Office of Unclaimed Funds' website. The Office does not automatically send forms to companies.	During the first 10 days of March	New York State Office of the State Comptroller Office of Unclaimed Funds 110 State Street, 2nd Floor Albany, NY 12236 (518) 270-2200	Domestic and foreign corporations, public corporations and fiduciaries must pay or deliver to the Office of Unclaimed Funds all property which on the preceding thirty-first day of December was deemed abandoned except such property as since that date has ceased to be abandoned. Negative Returns are NOT required to be filed by

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
				general business corporations and fiduciaries subject to Article V and Section 1315 of the Abandoned Property law [dealing with Miscellaneous Unclaimed Property].
<p>NEW YORK - CORPORATION FRANCHISE TAX RETURN, METROPOLITAN TRANSPORTATION BUSINESS TAX SURCHARGE REPORT & PAYMENT.</p>	<p>Dept. Of Tax & Finance Forms may be requested from the Tax Department by telephone or they may be accessed on the Department's website. The Tax Department does not automatically mail forms to corporations.</p>	<p>On or before March 15 from corporations operating on a calendar year basis; within two and one-half months after the close of the fiscal year from corporations operating on the basis of a fiscal year other than the calendar year</p>	<p>NYS Corporation Tax Annual Returns: NYS Corporation Tax Processing Unit Albany, New York 12201 (PO Box depends on the form being filed) (518) 485-6027</p> <p>Estimated Returns: NYS Estimated Corporation Tax P.O. Box 4136 Binghamton, New York 13902-4136</p>	<p>Tax rate is 9% on entire net income -minimum tax \$325. The Franchise Tax rate is the greatest of the following four alternatives, plus the tax on subsidiary capital. (Effective for tax years beginning on or after January 1, 2015, the subsidiary capital provision is repealed): (1) Net Income Base. 7.1% of the portion of entire net income allocated to New York. For small businesses, as defined below, 6.5% if the entire net income base is not more than \$290,000. If the entire net income base is more than \$290,000, but not over \$390,000, the rate is \$18,850 plus 7.1% of the excess of the entire net income base over \$290,000 plus 4.35% of the excess of the entire net income base over \$350,000. Effective for tax years beginning on or after January 1, 2015, this base is renamed as the Business Income Base and the tax is based on business income. (2) Capital Base.0.15% for each \$1 of business and investment capital allocated to the state with the maximum being \$1 million (effective for tax years beginning on or after January 1, 2015, \$5 million). (3) Minimum Taxable Income Base. 1.5% of the portion of the minimum taxable income allocated to New York. Effective for tax years beginning on or after January 1, 2015, this provision is repealed. (4) Fixed Dollar Minimum. The following schedule is based on receipts allocated to New York: \$25 tax if receipts are not more than \$100,000; \$75 tax if receipts are more than \$100,000 but not more than \$250,000; \$175 tax if receipts are more than \$250,000 but not more than \$500,000; \$500 tax if receipts are more than \$500,000 but not more than \$1 million; \$1,500 tax if receipts are more than \$1 million but not more than \$5 million; \$3,500 tax if receipts are more than \$5 million but not more than \$25 million; and \$5,000 tax if receipts are more than \$25 million. Effective for tax years beginning</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
				<p>on or after January 1, 2015, the scale is extended to be \$5,000 if receipts are more than \$25 million but not over \$50 million; \$10,000 if receipts are more than \$50 million but not over \$100 million; \$20,000 if receipts are more than \$100 million but not over \$250 million; \$50,000 if receipts are more than \$250 million but not over \$500 million; \$100,000 if receipts are more than \$500 million but not over \$1 billion; and \$200,000 if receipts are more than \$1 billion. The fixed dollar minimum may be prorated according to statute if the taxable year is 12 months or less. Special rates apply for qualified New York manufacturers as defined by statute and eligible qualified manufacturers as defined by regulations.</p> <p>Tax On Subsidiary Capital. Plus nine-tenths of 1 mill for each \$1 of the subsidiary capital allocated within the state. Effective for tax years beginning on or after January 1, 2015, this provision is repealed.</p> <p>Metropolitan Commuter Transportation District (MCTD) surcharge of 17%. Effective for tax years beginning on or after January 1, 2015, the rate will be 25.6%.</p> <p>Estimated tax payments required if tax exceeds \$1,000. Mandatory first installment, due on or before 15th day of third month with tax return or extension request for preceding year, must equal 40% of the preceding year's tax for corporations which had a tax liability of more than \$100,000 in the preceding year or 25% of the preceding year's tax for other corporations. Pay remainder in three equal installments or before 15th day of 6th, 9th & 12th months.</p>
<p>NEW YORK - S CORPORATION FRANCHISE TAX RETURN</p>	<p>Dept. Of Tax & Finance mails forms to each corporation.</p>	<p>March 15th or 15th day of third month following close of fiscal year.</p>	<p>NYS Corporation Tax Processing Unit P.O. Box 22093 Albany, NY 12201-2093 (518) 485-6027</p>	<p>NYS S Corporations file their franchise tax based upon the fixed dollar minimum tax schedule which, [except for eligible qualified NY manufacturers] ranges from \$25 on NY receipts of not more than \$100,000 to a tax of \$4,500 on NY receipts of over \$25,000,000.</p> <p>S Corporations that are eligible, qualified NY manufacturers pay the fixed minimum dollar tax according to a schedule that ranges from \$12.50 on</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
				NY receipts of not more than \$100,000 to \$2,250 on NY receipts of over \$25,000,000.
NEW YORK - PARTNERSHIP INCOME TAX RETURN	Dept. Of Tax & Finance mails forms to each entity.	On or before the 15th day of the 4th month following the close of the partnership's fiscal year [April 15, for partnerships operating on the basis of the calendar year. LLCs and LLPs must file form IT-204-LL within 60 days of the last day of their tax year. January 30th or 30th day following close of fiscal year.	State Processing Center P.O. Box 61000 Albany, NY 12261-0001 (518) 457-5181 LLCs and LLPs must file the IT-204-LL form at the following address: State Processing Center P O Box 15150 Albany, NY 12212-5150	Partnership must file a return if doing business in state or if the partnership has New York resident partners. Single-member limited liability companies (SMLLC) that are disregarded entities for federal income tax purposes, and that have income, gain, loss from NY State sources must pay a fee of \$25.
NEW YORK - FOREIGN CORPORATION LICENSE FEE REPORT	Dept. Of Tax & Finance does not automatically mail forms to corporations. Forms must be obtained either by telephone or accessing them on the Department's website.	At the time of filing the 1st annual Franchise Tax return due on or before March 15 from corporations operating on a calendar year basis or within two and one-half months after the close of the fiscal year from corporations operating on a fiscal year basis other than the calendar year. Thereafter, an additional report must be filed whenever there has been a change in the capital structure of the corporation or an increase in the amount of capital stock employed in the state. Effective January 1, 2015, the Foreign Corporation License Fee is repealed.	When the License Fee Return is filed other than with the Franchise Tax Return: NYS Corporation Tax Processing Unit P.O. Box 22038 Albany, NY 12201-2038 (518) 485-6027 See Corporation Franchise Tax Return above for where to file the 1st return with the Franchise Tax Report.	Rate is 1/20% of par value and \$.05 per share on no-par stock employed in state - minimum fee of \$10. After the first payment, the amount due is determined by computing the tax on the increased or changed issued capital stock employed in New York and deducting payments previously made.
NEW YORK - LIMITED LIABILITY COMPANY BIENNIAL STATEMENT AND FILING FEE	The Department of State mails forms in the first week of the month in which filing is due to each limited liability company at	Biennially during the anniversary month of organization or qualification in New York.	New York Department of State Division of Corporations One Commerce Plaza 99 Washington Avenue, Suite 600 Albany, NY 12231	Filing Fee - \$9.

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
	the address for forwarding process shown on the State's records for the company. The form is not available on the State's website.		(518) 473-2492	
NORTH CAROLINA - SALES AND USE TAX	Department sends to address the company listed on prior report	Taxpayers with a monthly tax liability of at least \$20,000 must submit a return and payment on or before the 20th day of each month for taxes due in the preceding calendar month and include a prepayment for the next month's tax liability. Taxpayers whose monthly tax liability is at least \$100 but less than \$20,000 must file returns and remit taxes monthly, on or before the 20th day of each month. Quarterly returns due the last day of the month following each quarter if average monthly tax liability is less than \$100.	North Carolina Department Of Revenue P.O. Box 25000 Raleigh, NC 27640-0640 (877) 252-3052	State tax rate of 4.75%. Counties impose additional local tax. Taxpayers exempt from the prepayment requirements are still subject to the monthly reporting and payment requirements.
NORTH CAROLINA - WITHHOLDING REQUIREMENTS	N/A	Quarterly return due by last day of month following close of quarter.	Department of Revenue P.O. Box 25000 Raleigh, NC 27640-0001 (877) 252-3052	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. Employers who withhold an average of \$250 or more but less than \$2,000 each month must make tax deposits by the fifteenth day of the following month. Employers who withhold less than an average of \$250 per month must make tax deposits by the last

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
				day of the month following the end of the quarter.
NORTH CAROLINA - ANNUAL REPORT	Blank Annual Reports can be obtained by going to: http://www.secretary.state.nc.us/corporations/ARentry.aspx?BlankForm=True	15th day of 4th month after income year end	North Carolina Dept. Of Revenue P.O. Box 25000 Raleigh, NC 27640-0500 (877) 252-3052 Option to File Online with Secretary of State: http://www.secretary.state.nc.us/Corporations/ARentry.aspx	Filing Fee - \$25, if hard copy is filed with the Department of Revenue and \$20 if filed online with the Secretary of State. – Blank Annual Reports can be obtained by going to: http://www.secretary.state.nc.us/corporations/ARentry.aspx?BlankForm=True
NORTH CAROLINA - COMBINED FRANCHISE & INCOME TAX RETURN & PAYMENT OF TAX	Dept. of Revenue sends forms to the corporation.	April 15 th or 15 th day of 4th month after income year end.	North Carolina Dept. Of Revenue P.O. Box 25000 Raleigh, NC 27640-0500 (877) 252-3052	Income Tax rate is 6%. Reduced to 5%, as of January 1, 2015. Estimated tax payments required if tax is \$500 or more. Pay in four equal installments on 15 th day of 4 th , 6 th , 9 th & 12 th 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.	April 15 th or 15 th day of 4th 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 th or 15 th day of 4 th month following close of fiscal year.	North Carolina Dept. of Revenue P.O. Box 25000 Raleigh, NC 27640-0640 (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	Blank forms may be	April 15 th	Secretary of State	Filing Fee - \$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
<p>-</p> <p>ANNUAL REPORT OF LIMITED LIABILITY COMPANIES</p>	<p>obtained from: http://www.secretary.state.nc.us/corporations/AREntry.aspx?BlankForm=True</p>		<p>P.O. Box 29622 Raleigh, NC 27626-0622 (919) 807-2225</p> <p>File Online: http://www.secretary.state.nc.us/Corporations/AREntry.aspx</p>	<p>A limited liability company that was formed on or after September 1, 2001, but before January 1, 2010, and has filed an annual report for each calendar year after the calendar year in which it was formed is not required to file any additional annual reports for those years. A limited liability company that was formed on or after January 1, 2010, but before April 15, 2010, is not required to file an annual report until April 15, 2011. A limited liability company that has filed more annual reports than is required under this section is not allowed a refund of the annual report filing fee paid for filing the unnecessary report but is not required to pay the annual report filing fee when filing the annual report due April 15, 2011. The Secretary of State must provide a place on the annual report form for calendar year 2011 for a limited liability company to designate that it is not subject to the 2011 annual report filing fee in accordance with this section. The Secretary must also provide instructions that explain why some limited liability companies are subject to the 2011 annual report fee and some are not.</p> <p>This is a change in when the first annual report was due after creation from September 1, 2001. Some entities, if they have filed all reports due each year according to the previous law may only have to submit an annual report in 2011. If an entity missed the first year's annual report according to the previous law, the entity will need to submit an annual report in 2011 with fees. The pre-populated form and online filing are the only forms and method of filing in 2011 and thereafter.</p>
<p>NORTH CAROLINA</p> <p>-</p> <p>ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE</p>	<p>State Treasurer sends to company at address listed on prior return</p>	<p>Before November 1st</p> <p>Life insurance companies before May 1st</p>	<p>State Treasurer Escheat & Unclaimed Property Program 325 North Salisbury Street Raleigh, NC 27603-1385 (919) 508-1000</p>	<p>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</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
				<p>forfeiture would no longer result.</p> <p>Negative reports are not required to be filed.</p> <p>Holders reporting 50 or more property owner records shall file the report in the NAUPA format.</p>
NORTH DAKOTA - SALES AND USE TAX	Department sends to address the company listed on prior report	<p>Due monthly by the last day of the following month if taxable sales for the preceding calendar year were \$333,000 or more.</p> <p>Quarterly returns due by the last day of the month following the close of the quarter</p>	Office of State Tax Commissioner State Capitol, 600 E. Blvd. Ave, Dept. 127 Bismarck, ND 58505-0553 (701) 328-3470	5% statewide
NORTH DAKOTA - 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	<p>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.</p> <p>Employers who withheld less than \$250 in the previous calendar year must make a tax deposit by January 31st of the following year.</p>
NORTH DAKOTA - INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 th	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.
NORTH DAKOTA - CORPORATION INCOME TAX RETURN	Taxpayers have the ability to electronically file North Dakota corporate income tax returns if the federal return was electronically filed with the IRS using the Modernized E-file program. In addition,	April 15 th /15 th day of 4 th 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	<p>On taxable income over \$0 but not over \$25,000, the tax is 1.68% of North Dakota taxable income. On taxable income over \$25,000 but not over \$50,000, the tax rate is \$420 plus 4.23% of amount over \$25,000. On taxable income above \$50,000, the tax rate is \$1,477.50 plus 5.15% of amount over \$50,000.</p> <p>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</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
	most forms and instructions can be obtained from the Office of the State Tax Commissioner's web site			following close of year.
NORTH DAKOTA - S CORPORATION INCOME TAX RETURN	State Tax Commission sends forms to each corporation at the address shown on last year's return.	April 15 th or 15 th day of 4 th 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.
NORTH DAKOTA - PARTNERSHIP INCOME TAX RETURN	State Tax Commission sends forms to each entity at the address shown on last year's return.	April 15 th or 15 th day of 4 th 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 the state or deriving gross income from sources within the state AND is required to file a Federal Partnership return.
NORTH DAKOTA - FOREIGN ANNUAL REPORT & LICENSE FEE	Secretary of State sends forms to Registered Agent.	Foreign Corporation -May 15 th (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 17 th and the corporation shall be subject to a late filing penalty of \$20.00, if filed before August 18.; and, if filed after August 16 th and on or before May 16 th of the following year the corporation will be subject to \$60 penalty.
NORTH DAKOTA - DOMESTIC ANNUAL REPORT & LICENSE FEE	Secretary of State sends forms to Registered Agent.	Domestic Corporation - August 1 st (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 1 st and the corporation shall be subject to a late filing penalty of \$20.00, if filed before November 1 st .; and, if filed after November 1 st and on or before August 1 st of the following year the corporation will be subject to \$60 penalty.
NORTH DAKOTA - ANNUAL UNCLAIMED	Unclaimed Property Division sends to company at address	Before November 1 st except Life Insurance Companies May 1 st	Unclaimed Property Division North Dakota State Land Dept. P.O. Box 5523	All property must be paid or delivered to the Unclaimed Property Division at the same time the report is 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
PROPERTY REPORT AND REMITTANCE	listed on prior return		Bismarck, ND 58506-5523 Telephone (701)328-2800	A Negative Return is required to be filed on line at http://www.land.state.nd.us/ .
NORTH DAKOTA - ANNUAL REPORT OF LIMITED LIABILITY COMPANIES	Secretary of State sends forms to Registered Agent.	On or before November 15 th	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 15 th , the filing fee becomes \$100.00
NORTH DAKOTA - LIMITED PARTNERSHIP ANNUAL REPORT	Secretary of State sends forms to Registered Agent.	On or before April 1 st 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 st and \$45, if postmarked after April 1 st .
OHIO - 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
OHIO - 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.

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
				All other employers must make tax deposits by the last day of the month following the end of the quarter.
OHIO - 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.
OHIO - ANNUAL FRANCHISE TAX REPORT	Forms can be obtained from the Department of Taxation Web Site	Between January 1 st and March 31 st	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. 31 st . Pay 1/3 of tax

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
				<p>by Jan. 31st and remaining 2/3 by March 31st.</p> <p>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.</p>
<p>OHIO - PARTNERSHIP INCOME TAX RETURN</p>	<p>Forms are mailed to the entity by the Department Of Taxation</p>	<p>April 15th of 15th day of 4th month following close of fiscal year.</p>	<p>Ohio Department of Taxation P.O. Box 181140 Columbus, Ohio 43218-1140 (888) 405-4039</p>	<p>Partnership must file a return if doing business in state.</p> <p>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%.</p>
<p>OHIO - RETURN OF TAXABLE BUSINESS PROPERTY</p>	<p>Department of Taxation mails form to the principal address of the corporation of record.</p>	<p>April 30</p>	<p>Inter-county Filings:</p> <p>Ohio Department of Taxation P. O. Box 530 Columbus, OH 43216-0530 (888) 644-6778</p> <p>Single County Filing: County Auditor wherein property is located</p>	<p>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.</p> <p>Penalties: 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.</p>
<p>OHIO -</p>	<p>Department of Commerce sends to</p>	<p>Before November 1st except</p>	<p>Department of Commerce Division of Unclaimed Funds</p>	<p>All funds must be paid or delivered to the Department of Commerce at the same time the</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
ANNUAL REPORT OF UNCLAIMED FUNDS AND REMITTANCE	address the company designates.	Insurance Companies May 1 st	77 South High Street 20th Floor Columbus, OH 43215-6108 (614) 466-4433	report is filed. A Negative Report is required to be filed.
<p>OKLAHOMA -</p> <p>FOREIGN CORPORATION ANNUAL CERTIFICATE OF AMOUNT OF CAPITAL INVESTED IN OKLAHOMA</p>	<p>The Secretary of State mails forms directly to the corporation's last known principal office address approximately one month before the due date for filing. Corporations are required to maintain a current address to avoid delays in filing.</p> <p>Failure to receive the form does not relieve the corporation of the responsibility for filing. If the corporation has not received a form at least 10 days prior to their due date, it must call the Secretary's office to request a replacement.</p> <p>The forms are preprinted with the authorized capital, par and no par value, the amount upon which the corporation has already paid a fee, and the figure to compute the fee if the corporation wishes to pay according to its</p>	<p>The Certificate is due on the anniversary date of the corporation's qualification in Oklahoma and must be received in the Secretary's office no later than sixty (60) days past this due date.</p>	<p>Secretary of State 101 State Capitol Bldg. Oklahoma City, OK 73105 (405) 521-4211</p>	<p>Foreign corporations qualified to do business in Oklahoma whose initial filing fee was based on the invested authorized capital in Oklahoma totaling \$300,000 or more are required to file this Certificate.</p> <p>Foreign qualified corporations whose invested authorized capital in Oklahoma does not exceed \$300,000 or whose amount of invested authorized capital in Oklahoma has not exceeded the amount previously reported and paid upon are not required to file this certificate.</p> <p>The minimum filing fee for the certificate is \$10.</p> <p>If the amount of capital invested in Oklahoma currently exceeds the amount upon which the corporation paid during the previous year, the corporation must pay an additional fee of \$1 per \$1,000 of any excess capital invested (in addition to the \$10 filing fee).</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
	<p>total authorized capital. The corporation may not make any change to the preprinted information. If the preprinted information is incorrect, the corporation must file the certificate as printed as well as make a formal amendment filing with the Secretary of State.</p> <p>Online filing is not available at this time.</p>			
<p>OKLAHOMA - SALES AND USE TAX</p>	<p>The Oklahoma Tax Commission encourages all vendors to utilize the online filing option via their QuickTax system outlined above.</p> <p>The Commission no longer mails forms to vendors, but the forms and additional information are also available from the Commission's website at http://www.tax.ok.gov/btforms.html.</p>	<p>Upon application to transact business in Oklahoma, the Commission will issue a six-month probationary permit during which time monthly reports and payments are required.</p> <p>Upon completion of the six-month probationary period, the vendor may be assigned or may request a revised filing schedule depending on the amount of taxes remitted per month according to the following schedule.</p> <p>Semi-Monthly. For taxpayers owing an average of \$2,500 or more in sales taxes per month in the previous fiscal year, taxes are owed on a semi-monthly basis using the Tax Commission's electronic data interchange program. For sales from the first day through the 15th day</p>	<p>Oklahoma Tax Commission PO Box 26850. Oklahoma City, OK 73126-0850 (405) 521-3160</p>	<p>The state sales tax rate is generally 4.5% of the gross proceeds or gross receipts derived from all sales. The taxpayer should check with the Commission for any specifically exempted sales.</p> <p>The use tax rate is 4.5% of the purchase price.</p> <p>The Commission provides current tax rate tables combining the state sales and use tax rates with the local jurisdiction rates online at http://www.tax.ok.gov/ratechts.html.</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
		<p>of each month, a prepayment of the tax owed is due and payable on the 20th day of the same month. Payment of the tax owed for sales made from the 16th day through the end of each month is due and payable along with the sales tax report on the 20th day of the following month.</p> <p>Monthly. Both sales and use taxes are generally due on or before the 20th day of each month and cover sales for the preceding month.</p> <p>Semi-Annually. A taxpayer whose total sales tax for any month does not exceed \$50 may request permission from the Tax Commission to file using a semiannual reporting period. Remittance and reports for semi-annual filers are made on or before the 20th day of January and July of each year for the preceding six month period.</p>		
<p>OKLAHOMA - WITHHOLDING REQUIREMENTS</p>	<p>The Commission mails the Oklahoma Wage Withholding Tax Return (Form WTH10001) to each registered employer.</p> <p>The Commission does not mail the forms to employers who file using electronic methods.</p> <p>Forms are also available from the Commission's website</p>	<p>Due dates vary depending on the dollar amount withheld and are set by the Department. If an employer's liability exceeds the amount for the set schedule, the assigned reporting period does not change until the Commission notifies the employer.</p> <p>Semi-Weekly. Every employer required to follow the Federal Semi-Weekly Deposit Schedule must also</p>	<p>Oklahoma Tax Commission P.O. Box 26860 Oklahoma City, Oklahoma 73126-0860 (405)521-3160</p>	<p>The Commission provides withholding tables to be used to determine the amount to be withheld from each employee.</p> <p>The Commission releases new withholding tables each year, usually at the end of each December, which can be downloaded from the Department's website at http://www.tax.ok.gov/btforms.html.</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
	<p>at http://www.tax.ok.gov/btforms.html.</p>	<p>follow the same semi-weekly filing schedule in Oklahoma. Payments are due on Friday covering taxes withheld on Saturday, Sunday, Monday and Tuesday, and on Wednesday of the following week for taxes withheld on Wednesday, Thursday and Friday.</p> <p>Monthly. If the amount of tax withheld exceeds \$500 during any quarter, the employer is required, for all subsequent months, to file and remit withheld income taxes on a monthly basis. Monthly reports and payments are due on or before the 20th day of the following month.</p> <p>Quarterly. Employers withholding \$500 or less per quarter may make quarterly withholding returns and payments. These returns and payments are due on or before April 20, July 20, October 20 and January 20 covering the preceding quarterly periods.</p> <p>Annually. Employers are required to furnish to each employee on or before January 31 a statement showing the total amount of wages subject to taxation and the total amount withheld during the preceding calendar year. If an employee's employment is terminated before the close of a calendar year, his W-2 must be furnished within thirty (30)</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
		days of the date on which the last payment of wages is made.		
OKLAHOMA - INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	On or before February 28th. 1099-MISC reporting royalty payments to nonresident royalty owners is due on or before January 31.	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.
OKLAHOMA - CORPORATION INCOME TAX RETURN & PAYMENT	The Corporation Income Tax Return (Form 512) may be downloaded from the Commission's website at http://www.tax.ok.gov/itformcrt2.html .	Annually, on or before March 15 for corporations operating on a calendar year basis. Corporations operating on a fiscal year basis must file the return on or before the 15th day of the 3rd month following the close of the taxable year. Corporations filing on a fiscal year basis must clearly mark the dates of the fiscal year on the top of the form.	Oklahoma Tax Commission P.O. Box 26800 Oklahoma City, OK 73126-0800 (405)521-3160	6% of taxable income to the extent the income is allocated or apportioned to Oklahoma <u>Estimated Tax Payments</u> A corporation subject to the Oklahoma income tax whose tax liability for the taxable year can reasonably be expected to be \$500 or more. Annually, the declaration is due on or before April 15 from corporations operating on a calendar year basis. Corporations operating on a fiscal year basis must file the declaration on or before the 15th day of the 4th month of the taxable year. The required annual payment of estimated tax is equal to the lesser of 70% of the tax shown on the return for the year or 100% of the tax shown on the return for the previous taxable year. Corporations may elect to pay the tax at the time of the declaration or in four equal installments (with each payment being 25% of the total annual responsibility) beginning with the first installment due at the time the declaration is due, the next two installments due on the 15th day of the 6th and 9th months of the taxable year and the final installment due on the 15th day of the month following the close of their taxable year. For calendar 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/FEES
				filers, the due dates are April 15, June 15, September 15 and January 15.
OKLAHOMA - S CORPORATION INCOME TAX RETURN & PAYMENT	Tax Commission sends forms to the corporation.	March 15 th or 15 th day of 3 rd month following close of fiscal year.	Oklahoma Tax Commission P.O. Box 26800 Oklahoma City, OK 73126-0800 (405)521-3160	If S Corporations transacting business or deriving income from sources in Oklahoma and that are required to file as an S Corporation for Federal income tax purposes must file this Return. No state tax imposed on pass-through items.
OKLAHOMA - PARTNERSHIP INCOME TAX RETURN	Tax Commission sends forms to the entity.	April 15 th or 15 th day of 4 th 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.
OKLAHOMA - ANNUAL CERTIFICATE OF LIMITED LIABILITY COMPANY	The Secretary's office will email the notice to the email address that is on file for the company. Each company should ensure that the Secretary's records are updated with a current email address. Failure to receive the report prior to the due date does not excuse compliance. If a company does not receive the notice in a timely manner, contact the Business Services Division for duplicate instructions. This form is not available online.	The annual certificate is due on an anniversary date basis with the report due on the company's anniversary date of filing the articles of organization or application for registration and must be received within sixty (60) days of the due date. Companies that fail to file the certificate within the sixty (60) day period will cease to be in good standing and will be required to follow formal reinstatement procedures.	Oklahoma Secretary of State 2300 N. Lincoln Blvd., Rm. 101 Oklahoma City, OK 73105-4897 (405) 522-4560	The annual certificate fee is \$25.
OKLAHOMA - ANNUAL CERTIFICATE OF LIMITED	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	Filing Fee - \$50 - failure to file within 60 days of the due date will result in the company's loss of good standing.

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
PARTNERSHIP			(405) 522-4560	
OKLAHOMA - ANNUAL FRANCHISE TAX RETURN & TAX	<p>Forms are no longer mailed to corporations by the Tax Commission.</p> <p>The Franchise Tax Form (Form 200) is available on the Commission's website at http://www.tax.ok.gov/.</p>	<p>Beginning with the report due July 1, 2014, the business activity tax that was imposed on business entities for tax years 2010 through 2012 has expired. The moratorium on the franchise tax that was in place prior to the business activity tax has been lifted and that tax has been reinstated.</p> <p>The Franchise Tax is due on July 1 and must be paid on or before August 31 to avoid delinquency.</p> <p>Alternate Due Date - If the corporation wishes to file its Oklahoma Franchise Tax using the same filing period and due date as its Federal Income Tax, it must request the change prior to the July 1 due date.</p>	Oklahoma Tax Commission Franchise Tax Division P. O. Box 26930 Oklahoma City, OK 73126-0930 (405) 521-3160	<p>The franchise tax rate for corporations is \$1.25 per \$1,000, or portion thereof of the capital invested or used in Oklahoma. The maximum tax is \$20,000.</p> <p>Foreign Corporations also remit an Annual Registered Agent Fee of \$100 with return.</p>
OKLAHOMA - ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	<p>Forms for reporting unclaimed property (Forms 496-UP and 497-UP-2) and forms for reporting mineral interest funds from Oklahoma properties (Form 497-UP-MIR-1) may be obtained from the State Treasurer at the above address or by accessing the state website at http://www.ok.gov/treasurer/Unclaimed Pr</p>	<p>Prior to November 1 of each year, reporting property held as of the previous September 1.</p> <p>Life insurance companies file and remit any reported property before May 1 of each year, reporting property held as of the previous March 1.</p>	State of Oklahoma Office of State Treasurer Unclaimed Property Division 4545 N. Lincoln Blvd. Suite 106 Oklahoma City , OK 73105-3413 (405)521-4273	<p>No fees</p> <p><u>Delivery of Property</u></p> <p>Holders must remit unclaimed property to the Treasurer's office at the time the report is made.</p> <p>Holders should submit a notarized listing of all safe deposit box contents of commercial value, but retain the contents of a safe deposit box until instructed to deliver them to the State Treasurer's office. Safe deposit box contents that have no commercial value (i.e., documents or writings of a private nature) should not be reported.</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
	<p>operty/Holder Information/index.html.</p> <p>Electronic Filing</p> <p>The Treasurer's office now requires all holders reporting fifteen (15) or more properties to file via their secure online holder reporting system at https://ostdnet.ost.state.ok.us/Hldr_Login.asp.</p> <p>Holders may use the free the Holding Reporting System (HRS PRO Standard Edition) reporting software which follows the National Association of Unclaimed Property Administrators (NAUPA) standard format. The free download of the HRS PRO is found online at http://www.wagers.net.</p>			<p>Negative Reporting</p> <p>The Treasurer's office encourages but does not require holders to file a negative report.</p>
<p>OREGON -</p> <p>WITHHOLDING REQUIREMENTS</p>	<p>N/A</p>	<p>Quarterly return due by last day of month following close of quarter.</p>	<p>Oregon Dept. of Revenue P.O. Box 14800 Salem, OR 97309-0920 (503)945-8091</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
				<p>Employers whose withholding liability is \$100,000 in a single pay period must make payments by the next banking day.</p> <p>Employers whose withholding liability exceeded \$50,000 in the lookback period (12 month period ended previous June 30) must file semi-weekly returns. If payroll falls on a Wednesday, Thursday or Friday, then payments are due the next Wednesday. If payroll falls on Saturday, Sunday, Monday or Tuesday, then payments are due the next Friday.</p> <p>Employers whose withholding liability was \$50,000 or less during the lookback period must make monthly payments on or before the 15th day of the month following payroll.</p> <p>Employers whose withholding liability was less than \$2,500 per quarter for the lookback period must make quarterly payments.</p>
<p>OREGON - CORPORATE ANNUAL REPORT</p>	<p>Notices are mailed by the Corporation Commissioner to the mailing address as shown on state's records. Domestic corporations may e-file (as of 8/19/13, mandatory e-file), while foreign corporations must e-file.</p>	<p>Anniversary date of Incorporation or Qualification</p>	<p>Oregon Secretary of State Corporation Division 255 Capitol Street NE P.O. Box 151 Portland, OR 97310-1327 (503) 986-2200</p>	<p>Filing Fee - Domestic corporation \$100 and Foreign corporation \$275</p>
<p>OREGON - LIMITED PARTNERSHIP ANNUAL REPORT</p>	<p>Notices are mailed by the Corporation Commissioner to the mailing address as shown on state's records. Domestic LPs may e-file (as of 8/19/13, mandatory e-file). Foreign LPs</p>	<p>Anniversary date of Organization or Registration</p>	<p>Oregon Secretary of State Corporation Division 255 Capitol Street NE P.O. Box 151 Portland, OR 97310-1327 (503) 986-2200</p>	<p>Filing Fee - Domestic LP \$100 and Foreign LP \$275</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
	must e-file.			
OREGON - LIMITED LIABILITY COMPANY ANNUAL REPORT	Notices are mailed by the Corporation Commissioner to the mailing address as shown on state's records. Domestic LLCs may e-file. Foreign LLCs must e-file.	Anniversary date of Formation or Registration	Oregon Secretary of State Corporation Division 255 Capitol Street NE P.O. Box 151 Portland, OR 97310-1327 (503) 986-2200	Filing Fee - Domestic LLC \$100 and Foreign LLC \$275
OREGON - CORPORATION EXCISE/INCOME TAX RETURN & PAYMENT OF TAX	Dept. of Revenue sends forms to whatever address was supplied on last return.	April 15 th /15 th day of 4 th month following close of fiscal yr.	Oregon Dept. Of Revenue P. O. Box 14790 Salem, OR 97309-0470 (503) 378-4988 No Tax Due: Oregon Dept. Of Revenue Revenue Building P. O. Box 14777 Salem, OR 97309-0960	The corporation excise tax rate is 6.6% of the first \$1 million of taxable income or fraction thereof, and 7.6% of taxable income in excess of \$1 million. The corporation income tax is imposed at the same rate as the excise tax. All corporations subject to the excise tax must pay a minimum corporation excise tax annually for the privilege of doing business in Oregon, on the basis of sales within the state. The minimum excise tax ranges from \$150 (on Oregon sales totaling less than \$500,000) to \$100,000 (on Oregon sales of \$100 million or more). Corporations that are subject to the income tax are not required to pay a minimum corporation excise tax. Estimated tax payments required if tax is \$500 or more. Pay in four equal installments by 15 th day of 4 th , 6 th , 9 th & 12 th months.
OREGON - S CORPORATION INCOME TAX RETURN	Dept. of Revenue sends forms to whatever address was supplied on last return.	April 15 th or 15 th day of 4 th month following close of fiscal year.	No Tax Due: Oregon Dept. Of Revenue Revenue Building P. O. Box 14777 Salem, OR 97309-0960 Tax Due: Oregon Dept. Of Revenue Revenue Building P. O. Box 14790	There is a minimum tax of \$150. For tax years beginning on and after January 1, 2013, the tax rate is 6.6% of Oregon taxable income on income of \$120 million or less. if Oregon taxable income is greater than \$10 million, the tax on amounts over \$10 million is 7.6% plus \$660,000. N There is a minimum tax of \$150. For tax years beginning on and after January 1, 2013, the tax rate is 6.6% of Oregon taxable income on income of \$120 million or less. if Oregon taxable income is greater than \$10 million, the tax on amounts over \$10

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
			Salem, OR 97309-0470 (503)378-4988	million is 7.6\$ plus \$660,000. No state tax imposed on pass-through items.o state tax imposed on pass-through items.
OREGON - PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to whatever address was supplied on last return.	April 15 th or 15 th day of 4 th 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 it has income derived from sources within Oregon or if the partnership has Oregon resident partners. A \$150 entity tax is imposed on partnerships.
OREGON - 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 1 st	Oregon Department of State Lands, Unclaimed Property Section, 775 Summer Street NE, Suite 100, Salem, OR 97301-1279 (503) 378-3805	All property must be paid or delivered to the Division of State Lands at the same time the report is filed. Holders with active accounts must file a report, even if they do not currently hold abandoned property. However, if a company has never filed an Unclaimed Property Report with Oregon and has no property to report, a negative report is not required.
PENNSYLVANIA - SALES AND USE TAX	The Department of Revenue has discontinued the use of paper sales and use tax returns. Instead, account holders receive instructions from the Department on filing electronically.	Monthly returns and, if applicable, prepayments due on or before the 20th of each month. Quarterly returns due on or before April 20, July 20, October 20 and January 20. Semi-annual returns due on or before February 20 and August 20.	Pennsylvania Department of Revenue Bureau of Business Trust Fund Taxes PO Box 280905 Harrisburg, PA 17128-0905 (717) 787-1064	Rate of 6%. Prepayments are due from taxpayers with tax liability for the 3rd calendar quarter of the previous year equals or exceeds \$25,000. Quarterly returns are due from taxpayers who remitted less than \$600 but more than \$300 in the preceding year. Semi-annual returns are due from taxpayers with sales tax for the preceding year of \$300 or less and who have obtained permission from the Department of Revenue.
PENNSYLVANIA - WITHHOLDING REQUIREMENTS	The Department of Revenue has discontinued the use of paper withholding tax forms. Instead, employers receive instructions from the Department on filing electronically.	Semi-weekly payments due on the Wednesday after payday if payday occurs on a Wednesday, Thursday or Friday and on Friday after payday if payday occurs on a Saturday, Sunday, Monday or Tuesday. Semi-monthly payments due	Pennsylvania Department of Revenue Bureau of Business Trust Fund Taxes PO Box 280904 Harrisburg PA 17128-0904 (717) 783-1488	Semi-weekly payments are due from employers withholding \$20,000 or more yearly. Semi-monthly payments are due from employers withholding \$4,000 or more but less than \$20,000 yearly. Monthly payments are due from employers withholding \$1,200 or more but less than \$4,000 yearly. Quarterly payments are due from employers withholding less than \$1,200 yearly.

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
		<p>within 3 banking days after the 15th day and the last day of the month.</p> <p>Monthly payments due on or before the 15th day of each month for the preceding month, except withholdings for December due on or before the following January 31.</p> <p>Quarterly reconciliations and payments due on or before April 30, July 31, October 31 and January 31.</p> <p>Annual filing of W-2 statements due on or before January 31.</p>		<p>Employers must compute the tax to be withheld from an employee's compensation by multiplying the compensation subject to withholding by the applicable withholding rate.</p>
<p>PENNSYLVANIA - DECENNIAL REPORT OF ASSOCIATION CONTINUED EXISTENCE (CORPORATION, LIMITED LIABILITY COMPANY AND LIMITED PARTNERSHIP)</p>	<p>Form MUST be obtained from the Department of State or downloaded from the Pennsylvania Secretary Internet Web Site.</p>	<p>Initial Return is due prior to December 31, 2001 and every 10 years thereafter.</p>	<p>Department of State Corporation Bureau P. O. Box 8724 Harrisburg, PA 17105-8724 (717) 787-1057</p>	<p>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.</p> <p>PLEASE NOTE only companies that have been in existence longer than 10 years will be required to file in years ending with "1". In addition, 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.</p>
<p>PENNSYLVANIA - CAPITAL STOCK OR FRANCHISE TAX & CORPORATE NET</p>	<p>Department of Revenue does not mail forms to the corporation. Forms may be accessed on</p>	<p>On or before April 15 from corporations operating on a calendar year basis. On or before the 30th day after the due date of the federal</p>	<p>For Annual Return: Pennsylvania Dept. of Revenue Bureau of Corporation Taxes Payment Enclosed Department 280427</p>	<p>Capital Stock / Foreign Franchise Tax rate for tax years beginning in 2013 is 0.89 mills upon each dollar of capital stock apportioned to Pennsylvania. For 2014 tax years, the rate is 0.67 mills. "Capital Stock Value" is determined by taking one-half the</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
INCOME TAX RETURNS; CORPORATION LOANS TAX RETURNS; & PAYMENTS OF TAXES	the Department's website.	corporate income tax return for corporations operating on the basis of a fiscal year other than the calendar year.	Harrisburg, PA 17128-0427 (717)787-1064	sum of the average net income capitalized at 9.5% plus 75% of the net worth, and subtracting \$160,000. Income Tax rate is 9.99%. Estimated tax payments are required in four equal installments on or before 15th day of 3rd, 6th, 9th & 12th months. Corporate Loan Tax rate is 4 mills per dollar of the nominal value of all scrip, bonds, certificates and evidences of indebtedness issued or assumed, or on which interest was paid by a corporation, when owned by Pennsylvania residents. Nominal value is computed by dividing the interest paid during the year by the interest rate applicable to the debt on which it is paid. Effective for taxable years beginning after December 31, 2013, the Corporate Loans Tax is repealed.
PENNSYLVANIA - S CORPORATION INCOME TAX RETURN	Forms may be accessed on the Department of Revenue's website.	April 15 th or 15 th day of 4 th month following close of fiscal year. (Postmark Date)	With Payment: Pennsylvania Dept. of Revenue Bureau of Individual Taxes Department 280502 Harrisburg, PA 17128-0502 (717)787-1064 Without Payment: Pennsylvania Dept. of Revenue Bureau of Individual Taxes P O 280509 Harrisburg, PA 17128-0509 (717)787-1064	No state tax imposed on pass-through items. Capital Stock / Foreign Franchise Tax computed by formula: For tax years beginning on and after January 1, 2012 and before January 1, 2013, the Capital Stock Tax on domestic corporations and the Franchise Tax on foreign corporations are each imposed at the rate of 1.89 mills upon each dollar of the capital stock apportioned to Pennsylvania.
PENNSYLVANIA - PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue mails forms to the corporation at the address shown on last year's return.	April 15 th or 15 th day of 4 th month following close of fiscal year.	With Payment: Pennsylvania Dept. of Revenue Bureau of Individual Taxes Department 280502 Harrisburg, PA 17128-0502 (717)787-1064 Without Payment: Pennsylvania Dept. of Revenue	Partnership must file a return if doing business in state or if the partnership has Pennsylvania resident partners.

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
			Bureau of Individual Taxes Department 280509 Harrisburg, PA 17128-0509 (717)787-1064	
PENNSYLVANIA - ANNUAL REPORT OF UNCLAIMED AND ABANDONED PROPERTY REPORT AND REMITTANCE	Unclaimed Property Bureau does not send forms to companies. Forms may be accessed on the PA Treasury Department's website.	On or before April 15 th	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.
RHODE ISLAND - SALES AND USE TAX	Department sends to address the company listed on prior report.	Due monthly by the 20 th 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 Department #300 PO Box 9706 Providence, RI 02940-9706 Form T-204R-Annual is sent to: RI Division of Taxation One Capitol Hill Providence, RI 02940 Attn: Tax Processing (401) 574-8955	7% statewide
RHODE ISLAND - WITHHOLDING REQUIREMENTS	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 Department #200 PO Box 9703 Providence, RI 02940-9703 (401) 574-8829 Forms RI-W3 and RI-941A are sent to: State of Rhode Island Division of Taxation One Capitol Hill - Suite 7 Providence, RI 02908-5809	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 th through the 15 th day of the month, the 16 th through the 22 nd day of the month, and the 23 rd 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 th 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

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
RHODE ISLAND - CORPORATE ANNUAL REPORT	Secretary of State sends notice to file to the Registered Agent. The form may be accessed on the State's website or ordered from the State.	Between January 1 st and March 1 st	Rhode Island Secretary of State Division of Business Services 148 West River Street Providence, RI 02904-2615 (401) 222-3040	Filing Fee - \$50
RHODE ISLAND - INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	February 28 th	State of Rhode Island Division of Taxation One Capitol Hill, Suite 7 Providence, RI 02908 (401) 574-8970	Filing threshold is \$100 for all 1099 forms.
RHODE ISLAND - LIMITED LIABILITY COMPANY ANNUAL CHARGE	Tax Administrator sends forms to the limit liability company.	March 15 th /15 th day of 3 rd 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
RHODE ISLAND - BUSINESS CORPORATION TAX RETURN & PAYMENT	Forms may be accessed on the Division of Taxation's website. The Division does not automatically mail forms to corporations.	March 15 th /15 th day of 3 rd month following close of fiscal yr. (Postmark Date)	State of Rhode Island Division of Taxation One Capitol Hill Providence, RI 02908-5811 Estimated payments: Division of Taxation, Department #90, PO Box 9702, Providence, Rhode Island 02940-9702 (401) 574-8935	Tax rate is 9% - minimum tax \$500. Franchise Tax at the rate of \$2.50 on each \$10,000 or fractional part thereof on authorized capital stock, or \$500, whichever is greater is imposed. However, corporations with Business Corporation Tax liability must pay the Franchise Tax equal only to the amount, if any, by which the Franchise Tax exceeds the Business Corporation Tax. Estimated tax payments required if tax exceeds \$500. Pay in two installments as follows: 40% by 15 th day of 3 rd month, 60% by 15 th day of 6 th month. Effective for tax years beginning on or after January 1, 2015, the Corporation Income Tax rate is reduced to 7% and the Franchise Tax is repealed.

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
RHODE ISLAND - BUSINESS S CORPORATION TAX RETURN & PAYMENT	Tax Administrator sends forms to the corporation	March 15 th or 15 th day of 3 rd month following close of fiscal year. (Postmark Date)	Refunds: State of Rhode Island Division of Taxation One Capitol Hill Providence, RI 02908-5811 Tax Due: State of Rhode Island Division of Taxation One Capitol Hill Providence, RI 02908-5814 (401) 222-1120	No state tax imposed on pass-through items. \$250 Minimum tax.
RHODE ISLAND - PARTNERSHIP INCOME TAX RETURN	Tax Administrator sends forms to the entity	April 15 th or 15 th day of 4 th month following close of fiscal year.	Division of Taxation One Capitol Hill Providence, RI 02908-5806 (401) 277-3061	Partnership must file a return if doing business in state and it has nonresident partner(s).
RHODE ISLAND - LIMITED LIABILITY COMPANY ANNUAL REPORT	Secretary of State sends filing notice to the Registered Agent.	Between September 1 st and November 1 st	Rhode Island Secretary of State Division of Business Services 148 West River Street 1st Floor Providence, RI 02904-2615 (401) 222-3040	Filing Fee - \$50 - failure to file by due date results in \$25 penalty per year.
RHODE ISLAND - ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Forms are available on the Unclaimed Property Division's website at: http://www.treasury.ri.gov/divisions/unclaimedproperty/holders.php	Before November 1 st	Treasury Department Unclaimed Property Division P.O. Box 1435 Providence, RI 02901-1435 (401) 462-7676	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.
SOUTH CAROLINA - SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20 th day of the following month. Quarterly returns are due by the 20 th 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	6% statewide.

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
SOUTH CAROLINA - WITHHOLDING REQUIREMENTS	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.
SOUTH CAROLINA - INFORMATION AT SOURCE (FORMS 1099/1096)	N/A	March 15 th	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.
SOUTH CAROLINA - CORPORATE ANNUAL REPORT	Tax Commission sends forms to the corporation.	March 15 th /15 th day of 3 rd month after income year end.	SC 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
SOUTH CAROLINA - CORPORATION INCOME TAX RETURN, PAYMENT OF LICENSE FEE & INCOME TAX	Tax Commission sends forms to the corporation.	March 15 th /15 th day of 3 rd month after income year end.	SC Department of Revenue Corporate Taxable Columbia, SC 29214-0133 (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 th day of 4 th , 6 th , 9 th & 12 th months.
SOUTH CAROLINA - S CORPORATION INCOME TAX RETURN, PAYMENT OF LICENSE FEE & INCOME TAX	Tax Commission sends forms to the corporation.	March 15 th or 15 th day of 3 rd month following close of fiscal year.	SC Department of Revenue Corporation Return Columbia, SC 29214-0133 (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. The rate of tax on business income is as follows: For tax years beginning in 2012 the rate is 4.33% For tax years beginning in 2013, the rate is 3.67% For tax years beginning in 2014 and thereafter, the rate is 3%.
SOUTH CAROLINA - PARTNERSHIP	Tax Commission sends forms to the entity.	April 15 th or 15 th day of 4 th month following close of fiscal	Department of Revenue Partnership Return	Partnership must file a return if doing business in state.

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
PARTNERSHIP INCOME TAX RETURN		year.	Columbia, SC 29214-0008 (803)898-5000	The rate of tax on business income is as follows: For tax years beginning in 2012 the rate is 4.33% For tax years beginning in 2013, the rate is 3.67% For tax years beginning in 2014 and thereafter, the rate is 3%.
SOUTH CAROLINA - ANNUAL UNCLAIMED PROPERTY HOLDER REPORT AND REMITTANCE	State Treasurer's Office sends to company at address listed on prior return	Before November 1 st	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.
SOUTH DAKOTA - SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20 th 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
SOUTH DAKOTA - 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.
SOUTH DAKOTA - 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.
SOUTH DAKOTA -	State Treasurer's	Before November 1 st except	State Treasurer's Office	A person who is required to file a report, at the

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
ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Office sends to company at address listed on prior return	Life Insurance Companies May 1 st	Unclaimed Property Division 500 East Capitol Avenue Pierre, SD 57501-5070 605-773-3379	same time as the final date for filing the report as required, pay or deliver to the State Treasurer'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 http://www.wagers.net/hrs/downloads.htm . A Negative Report is not required to be filed.
TENNESSEE - SALES AND USE TAX	Department sends to address the company listed on prior report. Returns and payments due after October 1, 2013 must be filed electronically.	Due monthly by the 20 th day of the following month.	Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242 (615) 253-0704	7% statewide
TENNESSEE - ANNUAL REPORT	Secretary of State mails to specified address of the corporation	1 st day of 4 th 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
TENNESSEE - ANNUAL LIMITED LIABILITY COMPANY REPORT/REGISTRATION FEE	Secretary of State mails to specified address of the Limited Liability Company	1 st day of 4 th 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.
TENNESSEE - FRANCHISE & EXCISE TAX RETURN & PAYMENT OF TAXES	Dept. of Revenue sends forms to the corporation	15th day of the fourth month following the close of the fiscal year. [April 15 for S Corporations operating on the basis of the calendar year]	Tennessee Dept. of Revenue 500 Deaderick Street Nashville, TN 37242 (615) 253-0600 Returns and payments are	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.

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
			submitted electronically as of 1/1/14.	Excise tax is 6.5% of net income. Estimated tax payments required if tax is \$5,000 or more. Pay in four equal installments by 15 th day of 4 th , 6 th & 9 th months and 15 th day of month following close of year.
TENNESSEE - 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 \$100. Excise tax is 6.5% of net income. Estimated tax payments required if tax is \$5,000 or more. Pay in four equal installments by 15 th day of 4 th , 6 th & 9 th months and 15 th day of month following close of year.
TENNESSEE - PARTNERSHIP FRANCHISE & EXCISE TAX RETURN & PAYMENT OF TAXES	Dept. of Revenue sends forms to the entity.	15 th day of the fourth month following the close of the fiscal year. [April 15 for S Corporations operating on the basis of the calendar 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 6.5% of net income. Estimated tax payments required if tax is \$5,000 or more. Pay in four equal installments by 15 th day of 4 th , 6 th & 9 th months and 15 th day of month following close of year. If any of the quarterly payments become deficient or delinquent, a penalty of 5% for each 30 day period of underpayment, not to exceed 25%.
TENNESSEE -	Treasury Department	May 1 st	Treasury Department	Every person filing a report shall, at the time of

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
ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	sends to company at address listed on prior return		Unclaimed Property Division P. O. Box 198649 Nashville, TN 37219-8649 (615) 253-5362	<p>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. Also, there are separate rules for the delivery of the contents of safe depositories.</p> <p>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.</p> <p>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.</p>
TEXAS - SALES AND USE TAX	<p>The Comptroller's office mails all tax forms directly to registered taxpayers.</p> <p>Forms are also available from the Comptroller's website at http://www.window.state.tx.us/taxinfo/taxforms/01-forms.html.</p>	<p>Due dates vary according to the taxpayer's tax liability.</p> <p>Monthly. Generally, the due date is on or before the 20th day of the month following the end of the month in which the tax accrued.</p> <p>Quarterly. On or before the 20th day of the month succeeding each calendar quarter if the collected State taxes owed are less than \$1,500 in a calendar quarter.</p> <p>Annually. On or before January 20 covering the preceding</p>	Comptroller of Public Accounts Capitol Station 111 E. 17th Street Austin, Tx 78774-0100 (800)252-5555	<p>The state base sales tax rate is 6.25% of taxable items sold, rented or leased, and 6.25% of the charge imposed for the performance of a "taxable service." The state use tax rate is also 6.25%.</p> <p>In addition to the state base rate, local jurisdictions may assess sales taxes. Cities, counties, special purpose districts, and transit authorities are authorized to impose local sales and use taxes up to 2% that must be collected together with the State tax. Returns and payments are to be made at the same time and in the same manner as are the State returns and payments.</p> <p>Further information, including Rates Books outlining the rates for each local jurisdiction, is available online at http://www.window.state.tx.us/taxinfo/local/.</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
		<p>calendar year, if the collected State taxes owed are less than \$1,000 in a calendar year.</p> <p>For both quarterly and annual dollar thresholds, the Comptroller's office does not include the amount of local taxes collected.</p> <p>Taxpayers that qualify for quarterly or annual filing schedules may request permission to file quarterly or annually by faxing a letter of request to the Comptroller at (512) 936-5934.</p>		
<p>TEXAS - CORPORATE, LIMITED LIABILITY COMPANY AND LIMITED PARTNERSHIP ANNUAL FRANCHISE TAX RETURN AND TAX & PUBLIC INFORMATION REPORT</p>	<p>The Comptroller sends notification to each corporation approximately two months prior to the due date. This notice will indicate whether the company is required to file using a specific filing method. Failure to receive the notification does not relieve the taxpayer from the filing responsibility.</p> <p>Blank forms are available upon request from the Comptroller and local field offices in Texas as well as on the Comptroller's website at: http://www.window.state.tx.us.</p>	<p>The Franchise Tax and Public Information Reports are due annually between January 1 and May 15. Each report must reflect the period ending the previous December 31. If a corporation operates on a fiscal year, the report is required to reflect the corporation's financial condition as of the last day of the fiscal year prior to January 1.</p> <p>The Franchise Tax is due at the time the Franchise Tax and Public Information Reports are due and covers an annual period and is payment for the privilege period beginning on January 1 and ending December 31 of the year in which the report is due.</p>	<p>Comptroller of Public Accounts 111 E.17th Street Austin, TX 78774-0100 (800) 252-1381</p>	<p>The franchise tax is imposed on all taxable entities at the rate of 1% per year of privilege period of taxable margin (outlined below).</p> <p>The taxable margin for taxable entities is computed as the lesser of either:</p> <ol style="list-style-type: none"> (1) total revenue minus the cost of goods sold; (2) total revenue minus compensation; or (3) total revenue times 70%. <p>Total revenue is determined based on federal income tax reporting.</p> <p>The current limit on the compensation deduction is \$330,000 per person for reports originally due on or after Jan. 1, 2012, and before Jan. 1, 2014. Current rates will be available on the Comptroller's website after January 1, 2014.</p> <p>The Comptroller's office has provided a calculator for the new franchise tax, which may be found at http://www.window.state.tx.us/taxinfo/taxforms/HB3Calc.pdf.</p> <p>For taxable entities primarily engaged in retail or</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
				<p>wholesale trade (defined below), the rate of the franchise tax will be 0.5% per year of privilege period of taxable margin.</p> <p>The State defines a taxable entity as being primarily engaged in retail or wholesale trade only if:</p> <p>(1) the total revenue from its activities in retail or wholesale trade is greater than the total revenue from its activities in trades other than the retail and wholesale trade;</p> <p>(2) less than 50% of the total revenue from activities in retail or wholesale trade comes from the sale of products it produces or products produced by an entity that is part of an affiliated group to which the taxable entity also belongs (with the exception of retail trade activities described in <i>Major Group 58</i> of the federal Standard Industrial Classification Manual); and</p> <p>(3) the taxable entity does not provide retail or wholesale utilities.</p>
<p>TEXAS - 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: for a periodic report for a limited partnership filed within thirty (30) days of the first notice is \$50. If the limited partnership has forfeited its right to conduct affairs for failure to file the periodic report within thirty (30) days of the first notice, the fee is the original \$50 plus a late fee of \$25 per month or part of a month for one hundred twenty (120) days following the forfeiture. The maximum late fee is \$100. If the report is not filed within the one hundred twenty (120) day period, the domestic limited partnership will be cancelled or terminated or the registration of the foreign limited partnership will be cancelled or revoked. The limited partnership may be relieved of the cancellation, termination, or revocation by filing the periodic report and paying the applicable</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
				filing fee, which totals \$225 (\$50 filing fee for the report, \$100 late fee, and a \$75 reinstatement fee).
<p>TEXAS - ANNUAL UNCLAIMED PROPERTY REPORT AND REMITTANCE</p>	<p>The Comptroller's office no longer accepts paper forms. Electronic Filing. The Comptroller's office provides all holders the following electronic filing options: Unclaimed Property Secure Holder Reporting (Secure File Transfer); Online Express Reporting; Diskette; or CD Rom. Each holder is required to use the National Association of Unclaimed Property Administrators (NAUPA) 2 record layout. The Comptroller prefers that holders use the Online Express Reporting System or the Unclaimed Property Secure Holder Reporting system.</p>	<p>The annual report of unclaimed property is due on or before July 1, reporting property held as of the previous March 1. Prior to the 2013 report, this filing was due on or before November 1, reporting property held as of the previous June 30.</p>	<p>Comptroller of Public Accounts Unclaimed Property Section P.O. Box 12019 Austin, TX 78711-2019 (512) 936-6246</p>	<p>Holders of unclaimed property are required to deliver the property to the Comptroller when filing the unclaimed property report. The holder may deliver the property at any time after the annual cutoff date of March 1. Holders reporting the contents of safe deposit boxes must retain the property until the Comptroller's office reviews the report and notifies the holder of a due date for delivery. A Negative Report is not required to be filed.</p>
<p>UTAH - SALES AND USE TAX</p>	<p>The Sales and Use Tax Returns (TC-62 Form Series) and the appropriate Schedule forms are mailed directly to each licensed vendor prior</p>	<p>Due dates are assigned by the Tax Commission on an annual basis. The Tax Commission will provide advanced notification to all vendors of any change in the current filing status.</p>	<p>Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134 (801)297-2200</p>	<p>The general state sales and use tax rate is 4.70% with the exception of the sale of food and food ingredients. The rate imposed on the sale of food and food ingredients is a total of 3% - which is the sum of a 1.75% state sales tax, a 1% local option sales tax,</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
	<p>to the end of each calendar quarter or may be obtained directly from the Commission. Vendors may choose to opt out of having the forms mailed to them by contacting the Commission.</p> <p>Forms are available on the State Tax Commission's website at http://tax.utah.gov/forms-pubs/forms.</p>	<p>Monthly. Vendors whose State and local sales and use tax liability for the previous calendar year totaled \$50,000 or more are required to file on a monthly basis. The monthly return is due by the last day of the following month and must be accompanied by payment of state, local, and public transit sales and use taxes required to be paid for the period covered by the return. In addition, vendors meeting the \$50,000 threshold must file and remit their waste tire fees, and transient room, resort communities and tourism, recreation, cultural and convention facilities taxes on a monthly basis.</p> <p>Vendors not required to file monthly returns may request to file on a monthly basis by contacting the Commission at least thirty (30) days prior to the beginning of a new fiscal year. Once approved, this election remains in effect until the vendor notifies the Commission in writing of its intent to return to a quarterly schedule.</p> <p>Quarterly. Taxpayers with an annual tax liability of \$1,001 to \$49,999 may report and pay quarterly on or before April 30, July 31, October 31 and January 31, covering the preceding quarterly periods.</p> <p>Annually. Businesses that</p>		<p>and a 0.25% county option sales tax (or the 0.25% state tax imposed if a county has not enacted a county option sales tax).</p> <p>Additional taxes may be levied for local jurisdictions, transportation, tourism, telecommunications and energy or utility usage. Tax rates and jurisdictional boundaries can change on a quarterly basis. The Tax Commission provides rate change notices sixty (60) days before the effective date along with a chart of the most current and recent tax rates for each jurisdiction online at http://tax.utah.gov/sales/rates.</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
		<p>expect annual sales and/or use tax collections of less than \$1,000 may file on an annual basis. Annual returns are due January 31 following the calendar year end.</p>		
<p>UTAH - WITHHOLDING REQUIREMENTS</p>	<p>The Commission sends coupon booklets to each registered employer for scheduled payments before the beginning of each calendar year. Employers must file withholding reports on preprinted return forms.</p> <p>Forms may also be obtained from the Commission by calling (801) 297-6700 and some are available on the Commission's website at http://www.tax.utah.gov/forms.</p>	<p>The Tax Commission prepares an annual review and assigns each tax filer to a specific filing schedule. Utah does not follow the federal withholding payment schedule. All paper-filed returns must be accompanied by the Payment Coupons (Form TC-941PC) unless the payment is made online as outlined below.</p> <p>Monthly. Employers withholding an average of \$1,000 or more per month are required to make payments of taxes withheld on a monthly basis, due on the last day of the month following the close of the reporting period.</p> <p>In addition, these employers must file a Withholding Return (Form TC-941) on a quarterly basis, on or before April 30, July 31, October 31 and January 31, covering all payments made during the quarter.</p> <p>Quarterly. Employers withholding an average of less than \$1,000 per month may file Form TC-941 and remit withheld taxes on a quarterly basis, due on or before April 30, July 31, October 31 and</p>	<p>Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0100 (801)297-2200</p>	<p>The amount of tax withheld is calculated by using the withholding tables or schedules provided by the Commission in their Withholding Tax Guide at http://tax.utah.gov/forms/pubs/pub-14.pdf.</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
		<p>January 31, covering the preceding quarterly periods.</p> <p>Annually. Employers who are eligible to file the Employer's Annual Federal Tax Return (Federal Form 944) may pay and file withholding tax annually on or before January 31.</p> <p>Each employer must furnish each employee from whom state tax has been withheld with a statement of total compensation as well as the state income taxes deducted and withheld for the calendar year on or before January 31st of the following year.</p> <p>Each employer must transmit W-2 and 1099 forms as well as file an Annual Withholding Reconciliation (Form TC-941R) summarizing the total compensation paid as well as the state income taxes deducted and withheld for each employee during the calendar year on or before February 28 of each year.</p> <p>Electronic Filers. Employers submitting W-2 forms for 250 or more employees are required to file using electronic methods. The due date for electronically filed W-2 and 1099 forms and annual reconciliation returns is on or before the due date for filing the corresponding federal</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
		return. The current federal due date is March 31.		
UTAH - CORPORATION ANNUAL REPORT/RENEWAL NOTICE	<p>The Division sends report notification postcards to the corporation's registered agent in advance of the anniversary month of formation or qualification to do business.</p> <p>For companies that NRAI represents as registered agent, NRAI will forward the notice upon receipt.</p> <p>Failure to receive the notice does not excuse compliance. If the corporation does not receive the notice within a reasonable time before the due date, it should request a report form directly from the Division.</p>	<p>The Annual Report/Application for Renewal of Registration is due on or before the anniversary date of the company's formation or qualification.</p>	<p>State of Utah Division of Corporations & Commercial Code Dept. Of Commerce P. O. Box 146705 Salt Lake City, UT 84114-6705 (801) 530-4849</p>	<p>The Annual Report/Application for Renewal and the Registration Information Change filings are both assessed a \$15 fee.</p> <p>The fee is increased to \$25 for reports received after the due date.</p>
UTAH - LIMITED LIABILITY COMPANY REPORT/RENEWAL NOTICE	<p>The Division sends notification postcards to the registered agent in advance of the anniversary month of organization or authorization to do business.</p> <p>For companies that</p>	<p>The Annual Report/Application for Renewal of Registration is due on or before the anniversary date of the company's formation or qualification.</p>	<p>State of Utah Division of Corporations & Commercial Code Dept. Of Commerce P. O. Box 146705 Salt Lake City, UT 84114-6705 (801) 530-4849</p>	<p>The Annual Report/Application for Renewal and the Registration Information Change filings are both assessed a \$15 fee.</p> <p>The fee is increased to \$25 for reports received after the due date.</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
	NRAI represents as registered agent, NRAI will forward the notice upon receipt.			
UTAH - LIMITED PARTNERSHIP REPORT/RENEWAL NOTICE	Forms are sent to the Registered Agent.	By Anniversary Date of Formation/ Registration	MUST be filed online at http://www.utah.gov/commerce/abr 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 - CORPORATION FRANCHISE (INCOME) TAX RETURN & TAX	The State Tax Commission no longer mails blank forms for filing the Corporation Franchise and Income Tax Return (Form TC-20). If the corporation does not use commercially available software for the forms, the Commission provides downloadable versions of each form on its website at http://tax.utah.gov/forms/currentforms .	Annually, on or before April 15 for corporations operating on a calendar year basis. For corporations operating on a fiscal year basis, the return and payment are due on or before the 15th day of the 4th month following the close of the corporation's fiscal year. The taxable year for Utah returns must match the taxable year used for Federal tax purposes.	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134 (801) 297-2200	Both the franchise and the income tax are assessed at a rate of 5% of net income allocated and apportioned to the State. The minimum tax is \$100. <u>Estimated Income Tax Payments</u> The initial threshold for payments of estimated taxes is met when the company's tax liability can reasonably be expected to be \$3,000 or more for the taxable year. Estimated payments may be equal to 90% of the current year's tax owed or 100% of the previous year's tax. The estimated payments are due on a quarterly basis on the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's fiscal year. For corporations operating on a calendar year basis, the due dates are April 15, June 15, September 15 and December 15.

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
UTAH - 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 th or 15 th day of 4 th 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.
UTAH - PARTNERSHIP INCOME TAX RETURN	Tax Commission will mail forms to each entity at the address shown on last year's return.	April 15 th or 15 th day of 4 th 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.
UTAH - ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	<p>The Unclaimed Property Division mails a reminder notification card to all business associations appearing on its records and will furnish forms and copies of the Act upon request.</p> <p>The Division also provides printable copies of the reporting forms on its website at https://www.mine.utah.gov/index.asp.</p> <p><u>Electronic Filing</u></p> <p>All holders are encouraged to file electronically, but holders reporting 25 or more records are required to file using electronic reporting methods.</p> <p>The Division is not able to accept Excel files.</p>	<p>All holders must file the unclaimed property report annually by November 1, reporting property held as of the preceding June 30.</p> <p>Insurance companies follow the same reporting schedule as all other holders.</p>	<p>Unclaimed Property Division Utah State Treasurer P.O. Box 140530 Salt Lake City, UT 84114-0530</p> <p>Physical deliveries may be made to the Treasurer's Unclaimed Property office at 168 N. 1950 W., Suite 102 Salt Lake City, UT 84116</p>	<p>None.</p> <p><u>Delivery of Property</u></p> <p>Business associations 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 at the time the report is filed.</p> <p>Holders transferring the contents of safe deposit boxes must notify the department a day or two in advance of the delivery so the Department can accommodate the delivery. All contents of safe deposit boxes must be hand delivered to the Department and may not be sent via mail.</p> <p><u>Negative Reporting</u></p> <p>The Administrator does not currently require negative or "nil" reports.</p> <p>Any holder that wants give notice to the Department may file a negative report even though one is not required.</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
	Instructions for electronic reporting in Utah can be found on the Internet at http://www.wagers.net/hrs .			
VERMONT - SALES AND USE TAX	Department sends to address the company listed on prior report.	Due monthly by the 25 th day of the following month (23 rd day for February). Quarterly returns due by the 25 th 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 25 th of the following year if the tax liability for the immediately preceding calendar year was \$500 or less.	Vermont Department of Taxes Sales and Use Tax Division P.O. Box 547 Montpelier, VT 05601-0547 (802) 828-2551	6% statewide.
VERMONT - WITHHOLDING REQUIREMENTS	Forms may be ordered from the Department of Taxes by calling: (802) 828-2551 option #3.	Withholding returns due with tax deposits on semi-weekly, monthly or quarterly basis based on quarterly deposit thresholds.	Vermont Department of Taxes Taxpayer Services Division P.O. Box 547 Montpelier, VT 05601-0547 (802) 828-2551	Employers withholding \$9,000 or more 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 \$2,500 but not more than \$8,999 per quarter must make tax deposits by the 25th day of the following month (except by the 23rd day of February for January's return). Employers reasonably estimating that the amount to be deducted and withheld during that quarter will not exceed \$2,500 must make tax deposits by the 25th day following the end of the calendar quarter.
VERMONT -	Secretary of State will send notice to	Two and a half months after close of fiscal year. (Report	Vermont Secretary of State 128 State Street	Domestic Filing Fee - \$45

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
CORPORATE ANNUAL REPORT NOTICE	registered agent.	may be filed electronically)	Montpelier, VT 05633-1104 (802) 828-2386	Foreign Filing Fee - \$200
VERMONT - LIMITED LIABILITY ANNUAL REPORT NOTICE	Secy. of State will send notice to process agent of company. Reports are either filed online or a form must be ordered from the State.	Two and a half months after close of fiscal year.	Secretary of State 128 State Street Montpelier, Vermont 05633-1101 (802) 828-2386 (Report may be filed electronically)	Domestic Filing Fee - \$35 Foreign Filing Fee - \$140
VERMONT - CORPORATE INCOME TAX RETURN & TAX	Forms may be obtained on the Dept. of Taxes' website or ordered from the Dept. The Dept. does not automatically mail forms.	March 15 th /15 th day of 3 rd month following close of fiscal yr.	Vermont Dept. Of Taxes 133 State Street Montpelier, VT 05633-1401 (802) 828-5723	Tax rates are: 6% of the first \$10,000 of taxable net income; \$600 plus 7% on the excess over \$10,000; \$1650 plus 8.5% on the excess over \$25,000; - minimum tax is \$300 for C corporations with gross receipts from \$0 to \$2,000,000, (ii) \$500 for C corporations with gross receipts from \$2,000,001 to \$5,000,000 and (iii) \$750 for C corporations with gross receipts greater than \$5,000,001. Estimated tax payments required if tax is \$500 or more. Pay in four equal installments by 15 th day of 4 th , 6 th , 9 th & 12 th months.
VERMONT - S CORPORATE INCOME TAX RETURN & TAX	Dept. Of Taxes will mail forms to each corporation.	March 15 th or 15 th day of 3 rd 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.
VERMONT - PARTNERSHIP INCOME TAX RETURN	Dept. Of Taxes will mail forms to each entity.	April 15 th or 15 th day of 4 th 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.
VERMONT - ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Unclaimed Property Division sends to company at address listed on prior return.	Before May 1 st .	Vermont State Treasurer's Office Unclaimed Property Division Pavillion Building 109 State Street, 4th Floor Montpelier, VT 05609-6200	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 Report is not required to be filed, but the state encourages a Negative Report 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
			(802) 828-2407	
VIRGINIA - SALES AND USE TAX	Department sends payment vouchers to accelerated taxpayers and out-of-state dealers, to address the company listed on prior report	Due monthly by the 20 th day of the following month. Accelerated Payments: Dealers with total taxable sales and purchases of \$26 million (increases to \$48.5 million or more for 2014 filing period) or more for the 12 month period ending June 30 th of the previous year must make an accelerated sales tax payment in June of the current year. Payment is due on or before June 25 th for taxpayers paying by mail and on or before June 30 th for those paying electronically.	Virginia Department of Taxation P.O. Box 26626 Richmond, VA 23261-6626 (804) 367-8037 Monthly and quarterly returns and payments must be submitted electronically.	5% statewide. Increased to 5.3% effective July 1, 2013.
VIRGINIA - WITHHOLDING REQUIREMENTS	N/A	Monthly return due by the 25 th day of the following month. Quarterly return due by last day of month following close of quarter. Employer's Annual Summary of Virginia Tax Withheld is due on or before January 31, following the close of the calendar year.	Virginia Dept. of Revenue P.O. Box 27264 Richmond, VA 23261-7264 (804) 367-8037 All returns and payments are submitted electronically.	Employers who withhold a monthly average of at least \$1,000 or more must make tax deposits within 3 banking days whenever taxes withheld exceeds \$500 by the end of any federal filing period. For paydays falling on Wednesday, Thursday or Friday, the payment is due on the following Wednesday. For paydays falling on Saturday, Sunday, Monday or Tuesday, payment is due on the following Friday. Monthly return due by the 25th day of the following month for employers withholding a monthly average of at least \$100 but less than \$1,000. Quarterly return due by last day of month following close of quarter for employers withholding monthly average less than \$100.

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
VIRGINIA - 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 Annual Report Filing Fee – Registration 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.
VIRGINIA - 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 th /15 th day of 4 th month following close of fiscal yr. (Received by State)	Virginia Department of Taxation P.O. Box 1500 Richmond, VA 23218-1500 (804) 367-8037 Returns and payments are submitted electronically.	Tax rate is 6%. Estimated tax payments required if tax is \$1000 or more. Pay four equal installments by 15 th day of 4 th , 6 th , 9 th & 12 th months.
VIRGINIA - 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 th or 15 th day of 4 th month following close of fiscal year. (Received by State)	Virginia Department of Taxation P.O. Box 1500 Richmond, VA 23218-1500 (804) 367-8037 Returns and payments submitted electronically.	No state tax imposed on pass-through items.
VIRGINIA - LIMITED PARTNERSHIP ANNUAL REGISTRATION FEE	Corporation Commission mails pre-printed forms to the Registered Agent.	October 1 st	State Corporation Commission Clerk's Office P.O. Box 7613 Merrifield, VA 22116-7613 (804) 371-9733	Registration Rate - \$50
VIRGINIA - LIMITED LIABILITY COMPANY ANNUAL REGISTRATION FEE	Corporation Commission mails pre-printed forms to the Registered Agent.	Due by the last day of the Anniversary Month of Formation or Registration (Must be received by State - not Postmark date)	State Corporation Commission Clerk's Office P.O. Box 1197 Richmond, VA 23218-1197 (804) 371-9733	Registration Fee - \$50

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
VIRGINIA - ANNUAL REPORT OF ABANDONED PROPERTY AND REMITTANCE	Abandoned Property Division sends to company at address listed on prior return	Before November 1 st Insurance companies before May 1 st .	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.
WASHINGTON - CORPORATE RENEWAL & ANNUAL REPORT	Secretary of State (Business License Service) sends a Renewal Letter to the Registered Agent. File online or request a paper form from Business Licensing Service.	During Anniversary month of Incorporation/Qualification	State of Washington Business Licensing Service P. O. Box 9034 Olympia, WA 98507-9034 (800) 451-7985	Renewal Fee - \$71
WASHINGTON - LIMITED LIABILITY COMPANY RENEWAL & ANNUAL REPORT	Business Licensing Service sends a Renewal Letter to the Registered Agent. File online or request a paper form from Business Licensing Service.	The last day of the anniversary month of Organization or Registration	State of Washington Business Licensing Service P. O. Box 9034 Olympia, WA 98507-9034 (800) 451-7985	Filing and Renewal Fee - \$71
WASHINGTON - LIMITED PARTNERSHIP ANNUAL REPORT	Form can be obtained from the Secretary of State Web Site	Due every five years on or before the last day of 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 - \$60. This is a new report requirement that went into effect in July 2010 so any entity with an anniversary month prior to July 2010 would have filed a 5 year periodic report if due or is otherwise exempt until 2011.
WASHINGTON - COMBINED EXCISE TAX RETURN	Dept. of Revenue sends forms to the registered taxpayer.	Due monthly by the 25 th day of the following month, unless different schedule established by Revenue Department	State of Washington Department of Revenue P. O. Box 47464 Olympia, WA 98504-7464 (800) 647-7706	6.5% Statewide + Local Rates
WASHINGTON - REPORT OF UNCLAIMED PROPERTY AND	Department of Revenue mails a reminder to the company at the address listed on the prior year return and	Before November 1 st	Department of Revenue Unclaimed Property Section PO Box 34053 Seattle, Washington 98124-1053 (360) 534-1502, option 4	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

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
REMITTANCE	will mail forms upon request.			to the department within six months after the final date for filing the report. A negative report is required to be filed.
WEST VIRGINIA - SALES AND USE TAX	Department sends to address the company listed on prior report.	Due monthly by the 20 th day of the following month. Quarterly returns due by the 20 th day of the month following the close of the quarter where tax liability is \$250 or less. Annual returns due by the 20 th day of the first month following the close of the tax year where tax liability is \$600 or less. Accelerated Payments: For payments after June 30, 2015, taxpayers whose average monthly payment of sales and use taxes for the previous year exceeded \$100,000 must make an accelerated sales tax payment by June 20th each year. The payments are attributable to the first 15 days of June.	State Tax Department Tax Account Administration Division P.O. Box 1826 Charleston, WV 25327-1826 (304) 558-3333	6% statewide
WEST VIRGINIA - WITHHOLDING REQUIREMENTS	Forms may be accessed at the State's website at: http://www.wvtax.gov/index.html	Monthly payment voucher due 15 th day of the following month. Quarterly return due by last day of month following close of quarter. Annual return due January 31 st .	WV State Tax Dept. Tax Account Administration Division P.O. Box 1667 Charleston, WV 25326-1667 (304) 558-3333	Employers must make tax deposits by the 15th day of the following month. Employers who withhold \$600 or more annually must file returns by the last day of the month following the end of the quarter. Employers who withhold less than \$150 on average quarterly and \$600 annually may be permitted 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. Employers must file an annual reconciliation by February 28 following the close of the 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/FEES
WEST VIRGINIA - CORPORATION NET INCOME TAX RETURN & TAX	Dept. of Revenue automatically sends only estimated tax forms to the corporation. Annual return forms must be accessed on the Dept.'s website or ordered from the Dept.	March 15 th /15 th day of 3 rd month following close of fiscal yr.	West Virginia State Tax Department Tax Account Administration P.O. Box 1202 Charleston, WV 25324-1202 Estimated payments: West Virginia State Tax Department Tax Account Administration P.O. Box 11514 Charleston, WV 25339-1514 (304) 558-3333	Effective for tax years beginning on or after 1/1/14, the rate is 6.5%. Estimated tax payments required if taxable income is \$10,000 or more. Pay four equal installments by 15 th day of 4 th , 6 th , 9 th & 12 th months.
WEST VIRGINIA - S CORPORATION NET INCOME TAX RETURN & TAX	Dept. of Revenue sends forms to the corporation.	March 15 th or 15 th day of 3 rd 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.
WEST VIRGINIA - PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to the entity.	April 15 th or 15 th day of 4 th 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.
WEST VIRGINIA - BUSINESS FRANCHISE TAX RETURN	Dept. of Revenue automatically sends only estimated tax forms to the corporation. Annual return forms must be accessed on the Dept.'s website or ordered from the Dept.	March 15 th /15 th day of 3 rd month following close of fiscal yr.	West Virginia State Tax Department Tax Account Administration P.O. Box 1202 Charleston, WV 25324-1202 Estimated payments: West Virginia State Tax Department Tax Account Administration P.O. Box 11514 Charleston, WV 25339-1514 (304) 558-3333	Effective for tax years beginning on or after 1/1/14, pay the greater of \$50 or 0.10% of the value of the capital. If annual tax expected to be over \$12,000, report and pay estimated tax in four equal installments by 15 th day of 4 th , 6 th , 9 th , and 12 th month of tax year. For taxable years beginning on or after 1/1/15, there shall be no tax due.
WEST VIRGINIA -	The Application for Registration form may	Effective in 2011, the Registration once made by an	Department of Tax & Revenue Internal Auditing Division	Rate: \$30 per location. Business registration certificate is required per location. Certificate is

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
BIENNIAL APPLICATION FOR BUSINESS REGISTRATION CERTIFICATE	be obtained from the WV Tax Department by calling (304) 344-2068 or [1-800-982-2075 within WV] or by writing the Tax Department at: Taxpayer Services Division, P.O. Box 3784, Charleston, West Virginia 25337-3784	entity will become permanent until dissolution/withdrawal from the state and no further renewals will be required.	P.O. Box 2666 Charleston, WV 25330-2666 (304) 558-3333	issued by Tax Commissioner for each location on receipt of registration tax certificate.
WEST VIRGINIA - DOMESTIC AND FOREIGN CORPORATION ANNUAL REPORT	Secretary of State will E-Mail or mail filing notification to the entity's principal address.	June 30 th	West Virginia Secretary of State Building 1 1900 Kanawha Boulevard East Suite 157-K Charleston, WV 25305-0770 (304) 558-6000	Filing Fee - \$25.00
WEST VIRGINIA - LIMITED LIABILITY COMPANY DOMESTIC OR FOREIGN ANNUAL REPORT	Secretary of State will E-Mail or mail filing notification to the limited liability company's mailing or principal address.	June 30 th	Corporations Department Office of the Secretary of State Building 1 1900 Kanawha Boulevard East Suite 157-K Charleston, WV 25305-0770 (304) 558-6000	Filing Fee - \$25.00
WEST VIRGINIA - LIMITED PARTNERSHIP DOMESTIC OR FOREIGN ANNUAL REPORT	Companies must either file online or contact the Secretary of State by email at business@wvsos.com to receive an annual report form.	On or before June 30 th	West Virginia Secretary of State PO Box 40300 Charleston, WV 25364 (304) 558-6000	Filing Fee - \$25.00.
WEST VIRGINIA - 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

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
WEST VIRGINIA - ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	Forms may be accessed on the State's website at: http://www.wvsto.com/dept/UP/Reporting/Pages/default.aspx	Before November 1 st except Life Insurance Companies May 1 st	Regular Remittances: Office of State Treasurer Unclaimed Property Division Post Office Box 3328 Charleston, WV 25333 Tangible Remittances: Office of the West Virginia State Treasurer Attention: Safekeeping – Tangible Items 7300 MacCorkle Avenue South East, Charleston, WV 25304 (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.
WISCONSIN - SALES AND USE TAX	Department sends to address the company listed on prior report	Due monthly by the 20 th 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%
WISCONSIN - WITHHOLDING REQUIREMENTS	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 st to the 15 th of the month by the last day of the month and tax withheld from the 16 th 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.
WISCONSIN - ANNUAL REPORT -	Secy. of State sends forms to the Registered Agent at	During Calendar year quarter in which anniversary date of	Department of Financial Institutions Domestic Annual Report	Filing Fee - \$40 (hardcopy filing) or \$25 (electronic filing)

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
DOMESTIC	the Registered Office.	incorporation occurs.	P.O. Box 7846 Madison, WI 53707-7846 (608) 261-7577 Dept. requests report be filed online - www.wdfi.org/annualreport	
WISCONSIN - ANNUAL REPORT - FOREIGN	Department of Financial Institutions sends Notice to the Registered Agent at the Registered Office - Report should be filed online.	March 31 st /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 - www.wdfi.org/annualreport	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 \$3 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.
WISCONSIN - LIMITED LIABILITY COMPANY ANNUAL REPORT - DOMESTIC	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 - www.wdfi.org/annualreport	Filing Fee - \$25 (hardcopy filing) or \$25 (electronic filing)
WISCONSIN - LIMITED LIABILITY COMPANY ANNUAL REPORT - FOREIGN	Secy. of state sends forms to the Registered Agent at the Registered Office.	March 31 st /first calendar quarter of each yr.	Department of Financial Institutions Foreign LLC Annual Report P. O. Box 93868 Milwaukee, WI 53293-0686 (608) 266-3966	Filing Fee - \$80
WISCONSIN - CORPORATION FRANCHISE OR INCOME TAX RETURN	Dept. of Revenue sends forms to the corporation.	March 15 th /15 th day of 3 rd 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 th day of 3 rd ,

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
				6 th , 9 th & 12 th months.
WISCONSIN - S CORPORATION FRANCHISE OR INCOME TAX RETURN	Dept. of Revenue sends forms to the corporation.	March 15 th or 15 th day of 3 rd 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.
WISCONSIN - PARTNERSHIP INCOME TAX RETURN	Dept. of Revenue sends forms to the entity.	April 15 th or 15 th day of 4 th 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
WISCONSIN - 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 1 st (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.
WYOMING - SALES AND USE TAX	The Department mails the Wyoming Sales/Use Tax Return (Form 41-1) directly to each licensed taxpayer. Failure to receive the form does not relieve a taxpayer from the responsibility of filing the return and paying the tax in a timely manner. These forms may be requested directly from the Department by calling (307) 777-5200. Forms are not	Due dates for returns and payments of retail sales and use taxes vary. The Department of Revenue assigns each taxpayer a frequency for filing reports at the time of licensing on the basis of the volume of the sales/use tax collected. Monthly Generally, the sales and use tax reports and payments are due to the Department on or before the last day of the month following the month in which the taxes were collected. Quarterly If the taxpayer's total monthly sales and use tax liability is	State of Wyoming The Department of Revenue Excise Tax Division 122 West 25th Street Cheyenne, Wyoming 82002-0110 (307)777-7961	All taxable sales in Wyoming are subject to a general state sales tax of 4%. Wyoming use tax is imposed at the same rate as the Wyoming sales tax. Local jurisdictions may impose additional taxes on all transactions subject to the state sales and use taxes. Tax Rate changes can be found at http://revenue.wyo.gov/Excise-Tax-Division/sales-use-tax-rates .

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>available for download from the Department's website as each form is assigned a unique barcode that identifies the taxpayer and filing month. However, the Department does provide sales tax worksheets and instructions to assist with the completion of the returns that are available online at http://revenue.wyo.gov/Excise-Tax-Division/sales-and-use-tax-returns.</p>	<p>less than \$150, the Department may assign a quarterly filing schedule for returns and payments. Quarterly returns and payments are due on or before the last day of the month following the end of the quarter for which the tax is collected.</p> <p><u>Annually</u></p> <p>If The Taxpayer's Total Monthly sales and use tax liability is less than \$50, the Department may now assign an annual filing schedule for returns and payments. Annual returns and payments are due on or before the last day of the month following the end of the year for which the tax is collected.</p>		
<p>WYOMING - ANNUAL CORPORATION REPORT & PAYMENT OF LICENSE TAX</p>	<p>Approximately two months prior to the due date for filing, the Secretary of State emails a reminder to file the Annual Report form directly to the email address provided by the corporation. The email reminder provides links to the website for online filing or the completion of the online form.</p> <p>A corporation's failure to receive the email does not excuse compliance with the annual report and</p>	<p>A corporation must file an Annual Report and pay the annual license tax each year, on or before the first day of the anniversary month of incorporation or qualification.</p>	<p>Secretary of State 200 W 24th Street. Cheyenne, WY 82002-0020 (307) 777-7311</p>	<p>The annual license tax for corporations is \$50 or two-tenths of one mill on the dollar (\$.0002), whichever is greater, and is based on the corporation's assets located and employed in Wyoming.</p> <p>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.</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
	<p>annual license tax requirement. If a corporation does not receive the email reminder within a reasonable time before the due date, it can use the Secretary's Annual Report Wizard online at https://wyobiz.wy.gov/Business/ARWizard.aspx to generate the report.</p> <p>Corporations that elect to pay via check or do not qualify for online payment must complete the Annual Report form on the Secretary of State's website at https://wyobiz.wy.gov/Business/AnnualReport.aspx. Once the form is completed online, it should be printed and mailed to the Secretary of State's office along with any payment due.</p> <p>The Secretary's office provides a worksheet that can be used to determine the amount of the annual license tax. The worksheet is available online at http://soswy.state.wy.us/Forms/Business/General/ARWorksheet.pdf.</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
<p>WYOMING - LIMITED LIABILITY ANNUAL TAX</p>	<p>Approximately two months prior to the due date for filing, the Secretary of State emails a reminder to file the Annual Report form directly to the email address provided by the LLC. The email reminder provides links to the website for online filing or the completion of the online form.</p> <p>An LLC's failure to receive the email does not excuse compliance with the annual report and annual license tax requirement. If an LLC does not receive the email reminder within a reasonable time before the due date, it can use the Secretary's Annual Report Wizard online at https://wyobiz.wy.gov/Business/ARWizard.aspx to generate the report.</p> <p>LLCs that elect to pay via check or do not qualify for online payment must complete the Annual Report form on the Secretary of State's website at https://wyobiz.wy.gov</p>	<p>An LLC must file an Annual Report and pay the annual license tax each year to the Wyoming Secretary of State, on or before the first day of the anniversary month of the LLC's organization or registration.</p>	<p>Secretary of State 200 W 24th Street. Cheyenne, WY 82002-0020 (307) 777-7311</p>	<p>The annual license tax for the LLC 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 Wyoming.</p> <p>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 (MUST 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.</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
	/Business/AnnualReport.aspx . Once the form is completed online, it should be printed and mailed to the Secretary's office along with any payment due.			
WYOMING - LIMITED PARTNERSHIP ANNUAL TAX	Secretary of State mails notice of annual tax requirement to principal address of the entity.	1 st 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.
WYOMING - ANNUAL REPORT OF UNCLAIMED PROPERTY AND REMITTANCE	The Unclaimed Property Reporting Instructions packet may be downloaded from the State Treasurer's website at http://treasurer.state.wy.us/upholdersforms.asp . Upon request, the Treasurer's Office will mail the Unclaimed Property Holder packet directly to the holder.	Annually, on or before November 1 for the reporting period ending the previous June 30. Insurance Companies are required to file in the same manner as other corporations. The reports are due each year before November 1st.	Unclaimed Property 2515 Warren Avenue, Suite 502 Cheyenne, WY 82002 307-777-5590	No fees. Delivery of Property Abandoned property must be remitted when filing the report. Safe Deposit box contents should not be delivered at the time of filing the report. The Treasurer's Office will notify the holder in writing approximately thirty (30) days prior to the scheduled delivery date of the box contents. Negative Reports

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>Electronic Filing. Holders with ten (10) or more names must file the report by electronic means. The Treasurer's office now allows for electronic reporting via their new reporting system at http://treasurer.state.wy.us/upreportelectronically.asp. Wyoming also allows reporting through the NAUPA approved HRS Pro system software at http://www.wagers.net/hrs/ or the UPEXchange system at http://www.unclaimed.org/reporting/free-holder-reporting-software/.</p> <p>Electronic reports also may be submitted on CD or via encrypted electronic mail to upreports@wyo.gov. Include the company's name in the subject line of any emailed reports.</p>			<p>Wyoming does not require negative reports. However, the Treasurer's office will accept a negative report if a holder wants to submit one for the record.</p>