

TAX										ASSET PROTECTION					
SEO National Comparison Chart	State Corporate Income Tax	Tax Foundation's, Corporate Tax Ranking Index	Franchise Tax	Tax on corp shares	Personal Income Tax	Tax Foundation's, Personal Income Tax Ranking Index	Gift Tax	Unitary Tax	Estate Tax	Statutory Indemnification of Officers, Directors & Employees	Charging Order Protection for Corporation	Charging Order is Creditor's Sole Remedy for LLC or Corporation	Highest Standard of Corporate Veil Protection	Series LLC Allowed	Business Court*
Alabama	6.5%	21	yes	no	2%-5%	19	no	no	yes	no	no	No	no	no	no
Alaska	various	26	no	no	no	1	no	yes	yes	no	no	yes	no	no	no
Arizona	6.968%	35	no	no	2.59%-4.54%	29	no	no	no	no	no	Yes	no	no	no
Arkansas	various	24	no	no	1% - 7%	26	no	no	yes	no	no	No	no	no	no
California	8.84%	40	yes	no	1% -9.3%	50	no	yes	yes	no	no	No	no	no	no
Colorado	4.63%	15	no	no	4.63%	13	no	no	yes	no	no	No	no	no	no
Connecticut	7.50%	17	yes	no	3%-5%	18	yes	no	yes	no	no	No	no	no	no
Delaware	8.70%	48	no	yes	2.2% - 5.95%	32	no	no	no	no	no	yes	no	yes	yes
Florida	5.50%	14	no	no	no	1	no	yes	yes	no	no	yes	no	no	no
Georgia	6%	6	yes	no	1%-6%	24	no	no	yes	no	no	No	no	no	no
Hawaii	various	9	no	no	1.4% - 8.25%	43	no	no	yes	no	no	No	no	no	no
Idaho	7.60%	19	yes	no	1.6% - 7.8%	34	no	yes	yes	no	no	No	no	no	no
Illinois	7.30%	29	no	no	3%	12	no	no	yes	no	no	No	no	yes	no
Indiana	8.50%	22	no	no	3.4%	10	yes	no	yes	no	no	No	no	no	no
Iowa	various	45	no	no	0.36% - 8.98%	45	yes	no	yes	no	no	No	no	yes	no
Kansas	various	38	no	no	3.5% - 6.45%	25	no	no	yes	no	no	No	no	no	no
Kentucky	various	39	no	no	2% - 6%	31	yes	no	yes	no	no	No	no	no	no
Louisiana	various	18	no	no	2% - 6%	28	yes	no	yes	no	no	No	no	no	no
Maine	various	43	no	no	2% - 8.5%	38	no	no	yes	no	no	No	no	no	no
Maryland	8.25%	7	no	no	2% - 5.5%	37	yes	no	yes	no	no	No	no	no	no
Massachusetts	9.50%	46	yes	no	5.3%	15	no	no	yes	no	no	No	no	no	no
Michigan	4.95%	49	no	no	4.35%	14	no	no	yes	no	no	No	no	no	no
Minnesota	9.80%	44	no	no	5.35% - 7.85%	39	no	no	yes	no	no	No	no	no	no
Mississippi	various	8	yes	no	3% - 5%	16	no	no	yes	no	no	No	no	no	no
Missouri	6.25%	10	no	no	1.5% - 6%	23	no	no	yes	no	no	No	no	no	no
Montana	6.75%	16	no	no	1% - 6.9%	20	no	no	yes	no	no	No	no	no	no
Nebraska	various	33	no	no	2.56% - 6.84%	33	yes	no	yes	no	no	No	no	no	no
<b>Nevada</b>	<b>No</b>	<b>1</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>1</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
N.Hampshire	various	50	no	yes	div. & Int. only	9	no	no	yes	no	no	No	no	no	no
N Jersey	various	41	no	yes	1.4% - 8.97%	49	yes	no	yes	no	no	No	no	no	no
N Mexico	various	36	no	no	1.7% - 5.3%	17	no	no	yes	no	no	No	no	no	no
New York	7.1%	23	no	yes	4% - 6.85%	41	no	no	yes	no	no	No	no	no	no
N. Carolina	6.90%	25	yes	no	6% - 7.75%	44	no	no	yes	no	no	No	no	no	no
N Dakota	various	27	no	no	2.1% - 5.54%	36	no	yes	yes	no	no	No	no	no	no
Ohio	various	37	no	no	0.618% - 6.24%	48	no	no	yes	no	no	No	no	no	no
Oklahoma	6%	13	yes	no	0.5% - 5.5%	22	no	no	yes	no	no	yes	no	yes	no
Oregon	6.60%	20	no	no	5% - 9%	35	yes	no	yes	no	no	No	no	no	no
Pennsylvania	9.99%	42	yes	no	3.07%	11	yes	no	yes	no	no	No	no	no	no
Rhode Island	9%	34	yes	yes	25% of federal	47	no	no	yes	no	no	No	no	no	no
S Carolina	5%	11	no	no	0% - 7%	27	no	no	yes	no	no	No	no	no	no
S Dakota	no	1	no	no	no	1	no	no	yes	no	no	yes	no	no	no
Tennessee	6.50%	12	no	no	Div. and Int. Onl	8	yes	no	yes	no	no	No	no	yes	no
Texas	1%	47	no	no	no	7	no	no	yes	no	no	Yes	no	no	no
Utah	5%	5	no	yes	5%	30	no	no	yes	no	no	No	no	yes	no
Vermont	various	32	no	yes	3.6% - 9.5%	46	no	no	yes	no	no	No	no	no	no
Virginia	6%	4	yes	no	2% - 5.75%	21	no	no	yes	no	no	Yes	no	no	no
Washington	various	31	no	no	no	1	no	no	yes	no	no	No	no	no	no
W. Virginia	8.75%	28	yes	no	3% - 6.5%	40	no	no	yes	no	no	No	no	no	no
Wisconsin	7.9%	30	no	yes	4.6% - 6.75%	42	no	no	yes	no	no	No	no	yes	no
Wyoming	no	1	no	no	no	1	no	no	yes	no	no	No	no	no	no
D.C.	9.975%	na	no	no	4% - 8.5%	na	no	no	yes	no	no	No	no	no	no