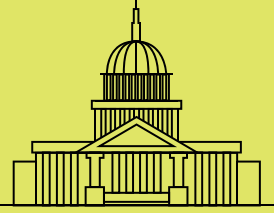

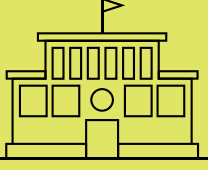

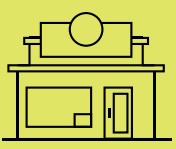




The Layers of Business Taxation Chart

 <p>FEDERAL TAX</p>	<ul style="list-style-type: none"> • INCOME TAX • FEDERAL UNEMPLOYMENT TAX • SELF-EMPLOYMENT TAX • SOCIAL SECURITY & MEDICARE (FOR EMPLOYEES) • TARIFFS & EXCISE TAXES (SEE "BUSINESS-SPECIFIC TAXES")
 <p>STATE TAX</p>	<ul style="list-style-type: none"> • INCOME TAX • FRANCHISE TAX • SALES TAX & USE TAX • WORKERS' COMPENSATION BENEFIT FUNDS • STATE UNEMPLOYMENT TAX
 <p>COUNTY TAX</p>	<ul style="list-style-type: none"> • REAL PROPERTY TAXES (LAND, BUILDINGS) • VEHICLE TAXES
 <p>CITY/LOCAL TAX</p>	<ul style="list-style-type: none"> • CITY-SPECIFIC OPERATIONAL LICENSING
 <p>BUSINESS-SPECIFIC TAXES</p>	<ul style="list-style-type: none"> • TOBACCO/ALCOHOL & OTHER PRODUCTS • HAZARDOUS WASTE • COMMUNICATIONS • AIR TRANSPORTATION TAXES • FUEL TAXES • EMISSIONS