

MANUFACTURING FIRM								
	Profile	Oregon	Washington	California	Idaho	Colorado	Utah	Nevada
Total Revenue (\$M)	\$200							
Cost of Goods Sold (\$M)	\$150							
Purchases subject to sales tax (\$M)	\$10							
Total Property Value (\$M)	\$75							
Real Property	\$20							
Machinery and Equipment	\$55							
New Investment	\$5							
Salaries and Wages (\$M)	\$15							
Number of employees	255							
New employees	11							
Compensation of Officers (\$M)	\$2							
Federal Taxable Income (\$M)	\$10							
Additions:								
Qualified Production Activities	\$2.0	\$2		\$2	\$0	\$0	\$0	
State Taxable Income (\$M)		\$12		\$12	\$10	\$10	\$10	
Share of sales made in-state	25.0%							
Throwback percentage	10.0%							
Share of Property and Payroll in-state	100%							
Average 2009 wages (\$) - Employment	\$53,554							
Statutory Tax Rates								
Income / Gross Receipts tax rates		6.60%	0.484%	8.84%	7.6%	4.63%	5.00%	0.00%
		7.60%						
Property tax rates								
Real Property		1.117%	1.187%	1.100%	1.500%	2.666%	1.256%	1.276%
Improvements		1.661%	1.187%	1.100%	1.500%	2.666%	1.256%	1.276%
Sales tax rate		0.00%	8.70%	8.75%	6.00%	7.55%	6.25%	7.73%
Top Personal Income Tax Rate		9.90%	0.0%	9.30%	7.8%	4.63%	5.00%	0.00%
Incentives								
Capital investment					3.0%	1.0%		
Jobs / payroll					\$1,000	3.725%	1.250%	
Jobs / payroll							25%	
Property tax abatement					100.0%	17.5%	50.0%	
Sales tax refund							25%	

SERVICES FIRM

	Profile	Oregon	Washington	California	Idaho	Colorado	Utah	Nevada
Total Revenue (\$M)	\$75							
Cost of Goods Sold (\$M)	\$25							
Purchases subject to sales tax (\$M)	\$3							
Total Property Value (\$M)	\$15							
Real Property	\$8							
Machinery and Equipment	\$8							
New Investment	\$1							
Salaries and Wages (\$M)	\$20							
Number of employees	288							
New employees	14							
Compensation of Officers (\$M)	\$5							
Federal Taxable Income (\$M)	\$5							
State Taxable Income (\$M)		\$5		\$5	\$5	\$5	\$5	\$5
Share of production in-state	55%							
Share of Output Market	50%							
Average 2009 wages (\$)	\$57,858							

Statutory Tax Rates

Income / Gross Receipts tax rates		6.60%	1.800%	8.84%	7.6%	4.63%	5.00%	0.00%
		7.60%						
Property tax rates								
Real Property		1.117%	1.187%	1.100%	1.500%	2.666%	1.256%	1.276%
Improvements		1.661%	1.187%	1.100%	1.500%	2.666%	1.256%	1.276%
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Incentives

Capital investment					3.0%	1.0%		
Jobs / payroll					\$1,000	3.725%	1.250%	
Jobs / payroll							25%	
Property tax abatement					100.0%	17.5%	50.0%	
Sales tax refund							25%	

Industry Sector	51	Net Income	\$358,952
Oregon tax credits	\$5,000	Income from foreign corporations	\$44,426
Gross receipts tax rate	1.00%	Net income (less deficit)	\$402,063
		Income subject to tax	\$536,397
		Total income tax before credits	\$188,742
Sector:	Information	Income tax	\$187,223
Total Assets	\$20,706,551	Alternative minimum tax	\$363
Depreciable	\$7,566,898	Foreign tax credit	\$49,940
Accumulated	\$4,470,828	General business credit	\$8,405
Investments	\$4,762,924	Prior year minimum tax credit	\$68
Other	\$12,847,557	Total income tax after credits	\$130,333
Total Liabilities	\$20,706,551	"Gross" Tax Rate	35%
Debt	\$6,113,492	"Net" Tax Rate	24%
Additional paid-in capital	\$9,449,270		
Other	\$5,143,789	Oregon Sales	\$4,955,210
		Oregon Apportionment Percentage	55%
Total Receipts	\$8,971,544	Oregon Taxable Income	\$296,266
Business	\$7,810,554		
Other	\$1,160,990	Oregon Minimum Tax	\$2,000
		Oregon Rate Tax	\$20,016
Total Deductions	\$8,612,592	Oregon Gross Tax	\$20,016
Cost of Goods Sold	\$1,943,657	Oregon Tax Credits	\$5,000
Compensation	\$1,595,410	Oregon Net Tax	\$15,016
Taxes	\$220,582		
Depreciation	\$718,403	Gross Receipts Tax	\$49,552
Other	\$4,134,541		
		Gross Receipts Minimum Tax	