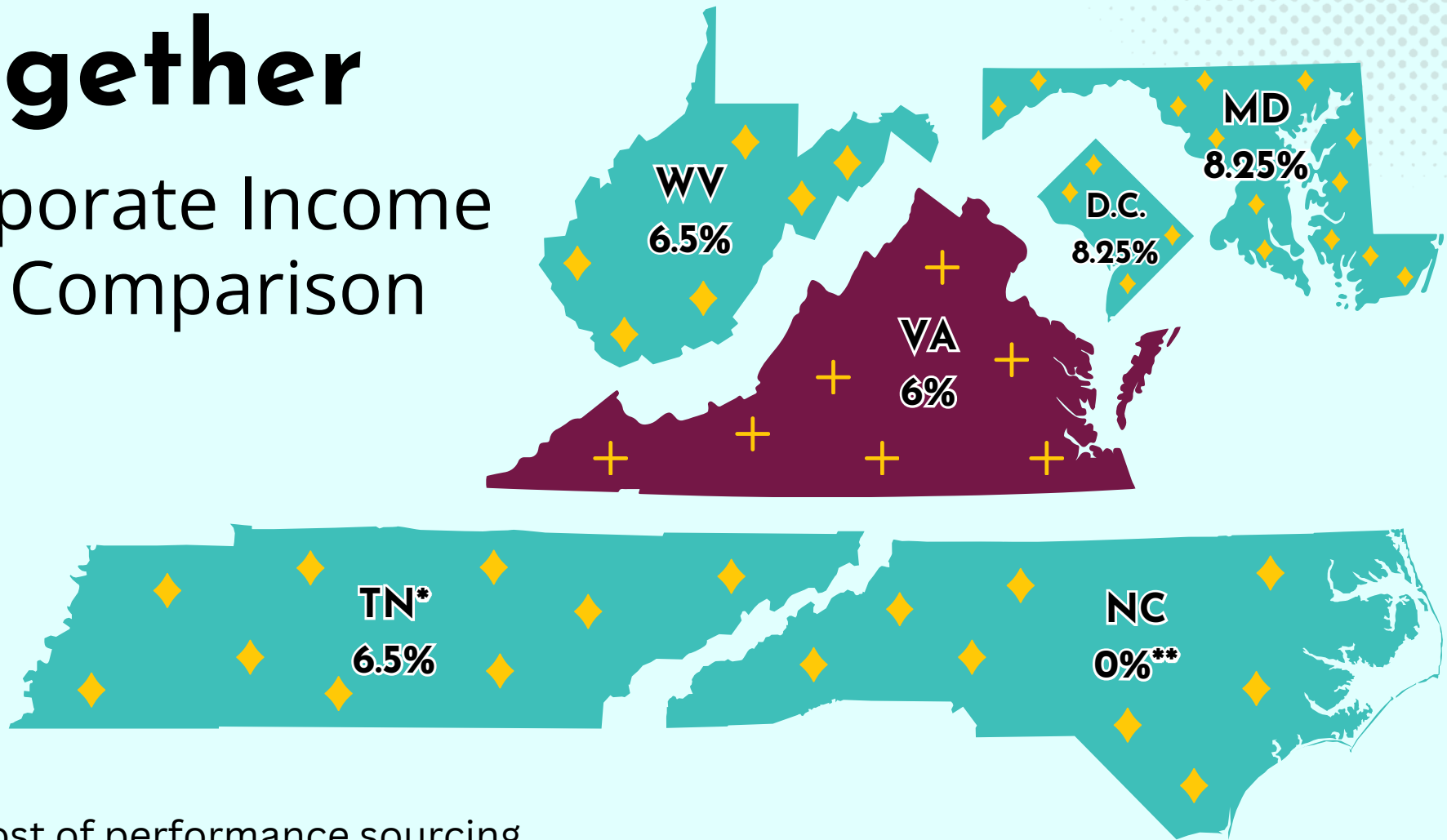


# Putting the Pieces Together

## Corporate Income Tax Comparison



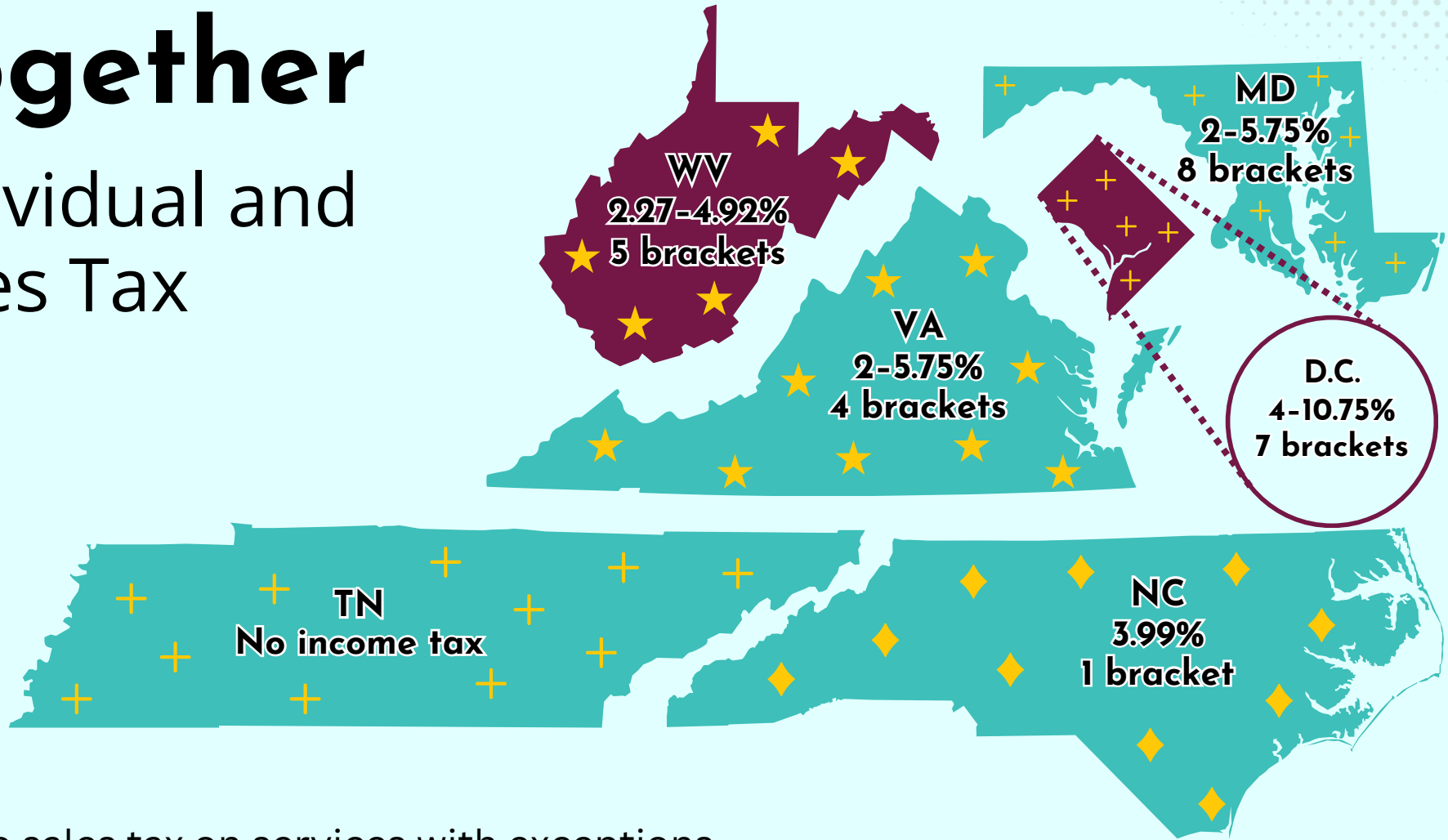
- = Cost of performance sourcing
- = Market-based sourcing
- + = Three-factor formula with weighted sales
- ◆ = Single-sales factor formula

\*Currently three-factor sales. Will become single-sales after 12/31/25.

\*\*Will have 0% corporate income tax by 2023.

# Putting the Pieces Together

## Individual and Sales Tax



- = No sales tax on services with exceptions
- = No sales tax on services
- + = Taxable digital products
- ◆ = Taxable digital products with exceptions
- ★ = Exempt from digital products tax