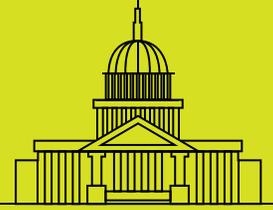
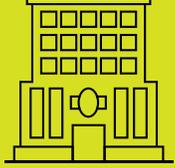
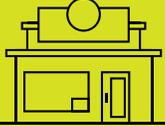


THE LAYERS OF BUSINESS TAXATION CHEAT SHEET

 <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