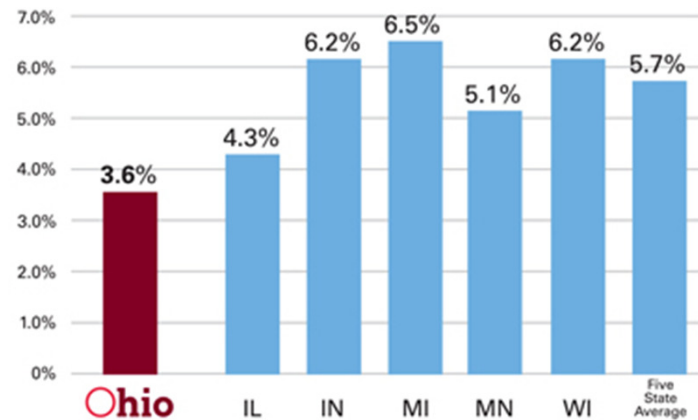


OHIO'S TAX REFORM

Commercial Activity Tax	Tangible Personal Property Tax			Corporation Franchise Tax	Individual Income Tax
	Inventory	Machinery & Equipment	Furniture & Fixtures		
.26%	No Tax	No Tax	No Tax	No Tax	21% cut from 2004 rates

Effective Tax Rates on New Capital Investments



Ernst & Young analysis.*

Source: Ohio Business Development Coalition

- Bolster your productivity. Eliminate tax on machinery, equipment, furniture and fixtures.
- Maximize your profits. Eliminate corporate income and franchise taxes.
- Boost your ROI. Eliminate tax on sales of goods and services to customer outside of Ohio.
- Reward your entrepreneurial ventures. No tax on first \$1M in annual gross receipts.
- Slash your operating costs. Eliminate tax on inventory.
- Enjoy a level playing field. All businesses are taxed at the same low rate.