

## State Income Tax Information

### State Income Tax Withholding Information

Elections regarding dollar amount and specific percentages may be made for residents of some states by completing the appropriate section of the distribution form. Certain states will require a minimum percentage or flat dollar amount. The minimum state-required amount will be withheld when applicable. All state withholding amounts will be rounded up to the nearest whole dollar.

Note: Rates subject to change without notice.

State of Residence	State Income Tax Withholding Information
AK, FL, HI, NH, NV, SD, TN, TX, WA, WY	No State Income Tax withheld.
AL, AZ, CO, GA, ID, IL, IN, KY, LA, MO, MN, MS, MT, ND, NJ, NM, NY, OH, PA, RI, SC, UT, WI, WV	State Income Tax is voluntary.
AR, CT, DC, IA, KS, MA, MD, ME, NC, NE, OK, VA, VT	<p>State Income Tax withholding is required if federal withholding has been elected.</p> <p>Specific state information is listed below.</p> <p>AR: 3.00% of the distribution amount</p> <p>CT: 6.99% of the distribution amount</p> <p>DC: 8.95 % of the distribution amount</p> <p>IA: 5.00% of the distribution amount</p> <p>KS: 5.00% of the distribution amount</p> <p>MA: 5.10% of the distribution amount</p> <p>MD: 7.75% of the distribution amount</p> <p>ME: 5.00% of the distribution amount</p> <p>NC: 4.00% of the distribution amount</p> <p>NE: 5.00% of the distribution amount</p> <p>OK: 5.00% of the distribution amount</p> <p>VA: 4.00% of the distribution amount</p> <p>VT: 2.40% of the distribution amount</p>
CA, DE, MI, OR	<p>State Income Tax withholding is required when federal withholding applies, unless opted out specifically by the client.</p> <p>Specific state information listed below.</p> <p>CA: 1.00% of the distribution amount</p> <p>DE: 5.00% of the distribution amount</p> <p>MI: 4.25% of the distribution amount</p> <p>OR: 8.00% of the distribution amount</p>