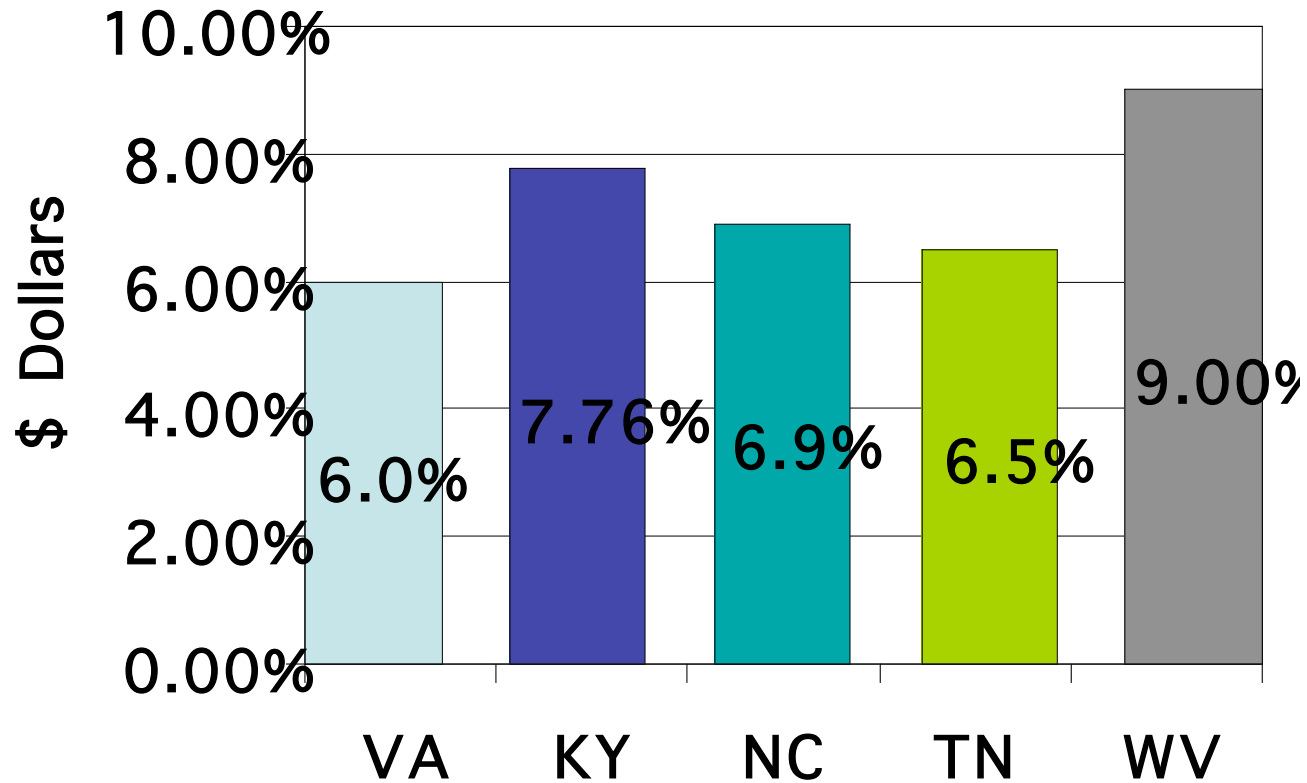


Cost of Doing Business

State Corporate Income Tax (2003)



Source: Research Institute of America, May 2003