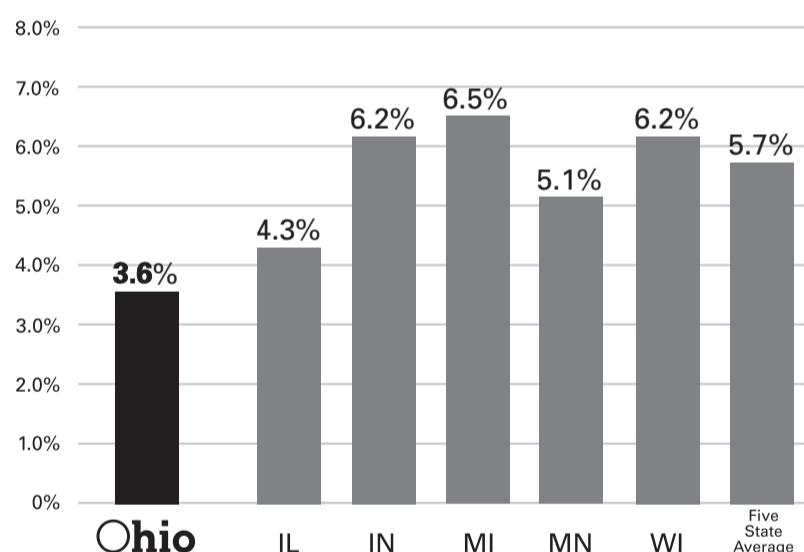


Why Ohio

Ohio's revamped state taxes are lowest in the Midwest.

Effective Tax Rates on New Capital Investments



Ernst & Young analysis, prepared for the Ohio Business Roundtable.*

Making you more competitive around the world.

In today's global economy, your competition is everywhere. And your business needs every advantage to survive and prosper. With that in mind, Ohio lawmakers dramatically restructured state and local taxes, establishing the lowest rates in the Midwest, eliminating the major taxes on new capital investments and creating an

extremely profit-friendly business climate for companies that locate here. This chart compares the effective tax rates on new capital investment in Midwest states. Ohio's rate is significantly lower, and it's just one aspect of Ohio's new tax structure. Get the complete lowdown on Ohio's low taxes at OhioMeansBusiness.com.

*The effective state and local tax rates (taxes divided by before-tax income) on new capital investments are calculated for four selected manufacturing industries (food processing, pharmaceuticals, electronic components, and motor vehicles) and three service industries (information services, computer services and research and development). The representative firms are multi-state companies selling primarily in regional national and international markets. The included state and local taxes are those imposed directly on a company's new capital investments (machinery, plant and equipment): corporate income and net worth taxes, property taxes, the sales tax imposed on the purchases of capital equipment and structures and the Commercial Activity Tax. The tax parameters for each state are based on the tax features scheduled to be in effect by 2010, the year that Ohio's tax changes are fully effective.

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