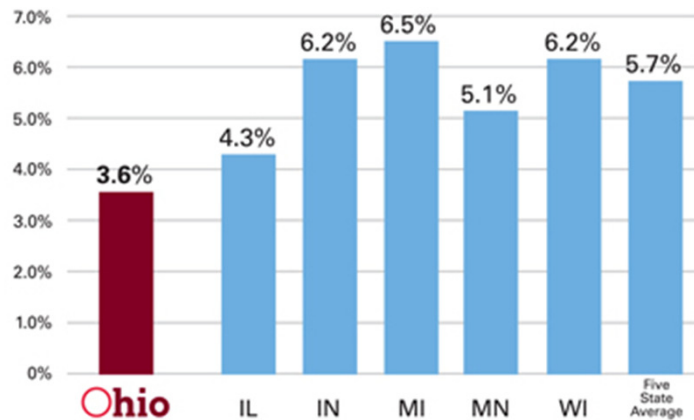


OHIO'S TAX REFORM

| 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.