

TABLE 15

**USE A SEPARATE SHEET FOR ARLINGTON & TARRANT COUNTY
TAXATION**

Corporate Income Tax/Franchise Tax	State	Local						
Rate (range)	0.25% of ta	None						
Formula (e.g. Sales, Property & Payroll)	Pay greater	None						
Personal Income Tax	State	Local						
Rate (Range)	None	None						
Local Occupation Tax (Paid by Employee)	Rate	Basis						
City Residents	None							
Non-City Residents	None							
Local Wage Tax (Paid by Employer)	Rate	Basis						
City Residents	None							
Non-City Residents	None							
Sales/Use Tax Rate								
State	6.25%							
Local	1.75%							
Total	8.00%							
Sales Tax Rate by Utility:								
Electric Power	0.00% - 7.5							
Natural Gas	0.00% - 7.5							
Fuel Oil	0.00% - 7.5							
Water	0.00%							
Sewer	0.00%							
Hazardous Waste Disposal	0.00%							
Machinery & Equipment Subject to Sales/Use Tax								
Production	Exempt							
Non-Production	Yes							
Pollution Control	Exempt							
Office Furniture/Fixtures/Equipment	Yes							
Sales/Use Tax (Yes or No) on								
Office Building Construction Materials	available in Enterprise Zones							
Industrial Building Construction Materials	available in Enterprise Zones							
Manufacturers' Raw Materials	Exempt							
Standard Software	part of test equipment							
Custom Software	part of test equipment							
Intangible Property								
Describe What is Subject to Tax Rate (e.g. Accounts								
Receivable, Capital Stock)	None							
Basis & Rate	None							
Stock Bond Transaction Fee (Yes or No & its Yes Rate)	None							
Real Property Tax Rates for Jurisdictions Featuring	A	B	C	D	E	F	G	

City Millage	0.6480						
County Millage	0.2665						
School Millage	1.2780						
Tarrant County Hospital Millage	0.2303						
Tarrant County College Millage	0.1393						
Assessment Ratio (%)	100%						
Effective Rate per \$100	2.5622						
Personal Property Tax Rates per \$100	A	B	C	D	E	F	G
City Millage	0.648						
County Millage	0.2665						
School Millage	1.278						
Tarrant County Hospital Millage	0.2303						
Tarrant County College Millage	0.1393						
Assessment Ratio (%)	100%						
Effective Rate per \$100	2.5622						
State Property Tax Effective Rate per \$100							
Real Property	None						
Personal Property (machinery/equipment)	None						
Property Tax After Core Income Tax							
Rate							
Basis & Rate							
Subject to Personal Property Tax							
Production Machinery & Equipment	Yes						
Non Production Machinery & Equipment	Yes						
Pollution Control	Exempt						
Inventory							
Raw Materials	except for Fr						
Work in Progress	except for Fr						
Finished Goods	except for Fr						
Freeport Legislation							
Applicable to Warehousing	Yes						
Applicable to Manufacturing	Yes						
Goods Stored in a Public Warehouse	Yes						
Office Furniture-Fixtures							
Computer Equipment	Yes						
Workstations	Yes						
Telephones	Yes						
Furniture	Yes						
Company Vehicles	Yes						
Standard Software	No						
Custom Software	No						