

## Corporate Minimum Tax

Alabama	
Alaska	
Arizona	\$50
Arkansas	
California	\$800
Colorado	
Connecticut	Greater of \$250 or 0.26% of capital stock and surplus (max \$1M)
Delaware	
District of Columbia	\$250
Florida	
Georgia	
Hawaii	
Idaho	\$20
Illinois	
Indiana	
Iowa	
Kansas	
Kentucky	
Louisiana	
Maine	
Maryland	
Massachusetts	Greater of \$456 or .26% of tangible property or apportioned net worth
Michigan	
Minnesota	
Mississippi	
Missouri	
Montana	\$50
Nebraska	
Nevada	
New Hampshire	.6 percent Business Enterprise tax on sum of compensation and interest and dividends paid (no cap)
New Jersey	ranges from \$500 with NJ gross receipts less than \$100,000 to \$2000 on NJ gross receipts above \$1M
New Mexico	
New York	\$25 to \$200,000 based on NY gross receipts

North Carolina  
North Dakota  
Ohio  
Oklahoma  
Oregon  
Pennsylvania  
Rhode Island  
South Carolina  
South Dakota  
Tennessee  
Texas  
Utah  
Vermont  
Virginia  
Washington  
West Virginia  
Wisconsin  
Wyoming

\$150 up to \$100,000 based on gross receipts. Additional gross receipts tax of 0.57% on OR receipts above \$100M

\$400

\$100

\$300