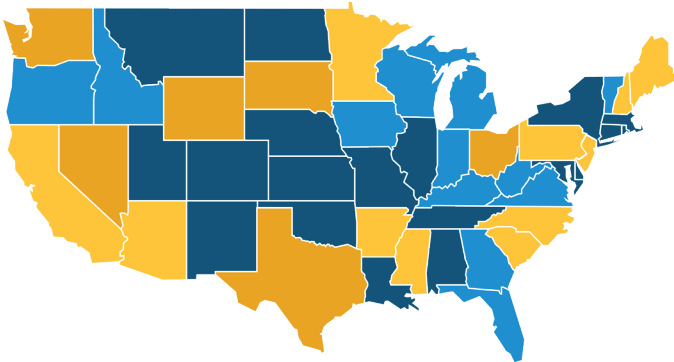


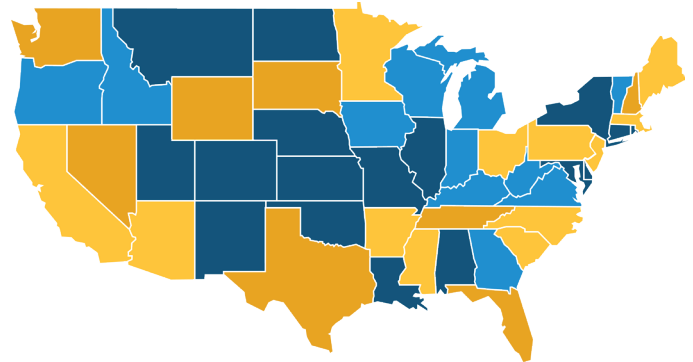


## OPPORTUNITY ZONES STATE TAX IMPLICATIONS

### Corporate



### Individual



### Legend



**Conforming - Rolling:** The state automatically conforms to the current IRC as it is amended.



**Conforming - Fixed Date:** The state conforms to the IRC as of a specific date that is after the enactment of the Opportunity Zones legislation.



**No Capital Gains:** The state has no state income tax or generally does not tax capital gains.



**Nonconforming:** The state conforms to the IRC as of specific date prior to the enactment of the Opportunity Zones legislation or the state has specifically decoupled from the Opportunity Zones provisions of the IRC.