

STATE OF RESIDENCE	STATE INCOME TAX WITHHOLDING TAX REQUIREMENTS
AK, AZ, FL, HI, IL, NH, NV, SD, TN, TX, WA, WY	<b>STATE INCOME TAX WITHHOLDING IS NOT REQUIRED</b>
	State income tax is not required. State tax will not be withheld for these states.
AL, AR, CO, CT, GA, ID, IN, KY, LA, MD, MN, MO, MT, ND, NE, NJ, NM, NY, OH, RI, SC, UT, WI, WV	<b>STATE INCOME TAX WITHHOLDING IS VOLUNTARY</b>
	<p>State income tax will be withheld only if specific instructions are received to do so.</p> <p>The tax amount must be given on the distribution request.</p> <p>For CO, CT, MO and NJ amounts must be whole dollars.</p>
CA, NC, OR, DE, VT	<b>STATE INCOME TAX WITHHOLDING IS MANDATORY WHERE FEDERAL WITHHOLDING APPLIES</b>
	<p>If Federal tax is withheld, state tax must be withheld as indicated below:</p> <p>CA - 10% of federal tax withheld</p> <p>DE - You must tell us the amount to withhold</p> <p>NC - 4% of gross distribution</p> <p>OR - 8% of gross distribution</p> <p>VT - 24 % of federal tax withheld</p>
IA, KS, ME, MA, OK	<b>STATE INCOME TAX WITHHOLDING IS MANDATORY WHERE FEDERAL WITHHOLDING APPLIES</b>
	<p>We will withhold state tax as indicated below unless you indicate otherwise:</p> <p>IA – 5% of gross distribution</p> <p>KS – 5% of gross distribution</p> <p>ME – 5% of gross distribution</p> <p>MA – 5.6% of gross distribution</p> <p>OK – 8% of gross distribution</p>
PA, MS	<b>STATE INCOME TAX WITHHOLDING IS MANDATORY ON PREMATURE DISTRIBUTIONS</b>
	<p>We will withhold state tax as indicated below:</p> <p>PA – 2.8% of gross distribution</p> <p>MS – 5% of gross distribution</p>
VA	<b>STATE INCOME TAX WITHHOLDING IS MANDATORY ON QUALIFIED PLAN DISTRIBUTIONS ONLY</b>
	We will not withhold state income tax on distributions from IRA, Roth, SEP or Simple accounts.