

STATE OF RESIDENCE	STATE INCOME TAX WITHHOLDING TAX REQUIRMENTS
AK, AZ, FL, HI, IL, NH, NV, SD, TN, TX, WA, WY	<p>STATE INCOME TAX WITHHOLDING IS NOT REQUIRED</p> <p>State income tax is not required. State tax will not be withheld for these states.</p>
AL, AR, CO, CT, GA, ID, IN, KY, LA, MD, MN, MO, MT, ND, NE, NJ, NM, NY, OH, RI, SC, UT, WI, WV	<p>STATE INCOME TAX WITHHOLDING IS VOLUNTARY</p> <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	<p>STATE INCOME TAX WITHHOLDING IS MANDATORY WHERE FEDERAL WITHHOLDING APPLIES</p> <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	<p>STATE INCOME TAX WITHHOLDING IS MANDATORY WHERE FEDERAL WITHHOLDING APPLIES</p> <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	<p>STATE INCOME TAX WITHHOLDING IS MANDATORY ON PREMATURE DISTRIBUTIONS</p> <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	<p>STATE INCOME TAX WITHHOLDING IS MANDATORY ON QUALIFIED PLAN DISTRIBUTIONS ONLY</p> <p>We will not withhold state income tax on distributions from IRA, Roth, SEP or Simple accounts.</p>