

<b>STATE TO STATE COMPARISONS 2009</b>			
		<b>NH</b>	<b>DE</b>
<b>TAXES</b>			
Top Corporate Income Tax %		8.5	8.7
Apportionment Formula			
Property Factor		25%	33%
Payroll Factor		25%	33%
Sales Factor		50%	33%
Throwback Rule		Yes	No
NOL Deductions			
Carryback (Years)		0	2
Carryforward (Years)		10	20
LLCs Recognized		Partial	Yes
S-corps Recognized		No	Yes
Sales Tax & Use Tax %		None	N/A
Internet Sales Tax		None	N/A
Sales Exemptions			
Manufacturing Machinery		No Tax	No Tax
Office Equipment		No Tax	No Tax
Custom Software		No Tax	No Tax
Modified Canned Software		No Tax	No Tax
Tangible Personal Property		No Tax	No Tax
Sales & Use - Weighted Average of County & City Rates		To Tax	None
Top Personal Income Tax %		0%	6
Professional Services Tax		N	N/A
Top Capital Gains Tax		0%	5.95
Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	N
Motor Fuel Tax, 09		0.20	0.23
Property Tax			
On Land & Buildings, as share of personal income		5.34	1.6
Telecommunications Tax %			
State Tax Rate		7.0	6.9
Local Tax Rate		N/A	0.0
Workers Compensation as % of Covered Wages		0.82	1.07
Unemployment Insurance Tax % (New Employers), 09		2.7	2.50
Unemployment Insurance Time Period to Qualify for Experience Rating		1.0	2.0
Unemployment Insurance Tax Wage Bases, 09		\$8,000	\$10,500
Unemployment Insurance Tax/ Per Employee, 09		\$216	\$263
Internet Access Tax		Y	N
Gasoline Excise Tax (cents per gallon)		19.6¢	23¢
Diesel Excise Tax (cents per gallon)		19.6¢	22¢
Tobacco Excises Tax (cents per pack of 20)		178¢	115¢
State Taxes as Percentage of Personal Income		7.3%	8.4%
<b>INSURANCE TAXES</b>			
Premium Tax Rates --generally * Phased in over 4 years starting in 2006		1.25%**	1.75% additional .25%
Accident/Health		2.00%	1.75%
Life		1.25%	1.75%
Annuity		N/A	N/A
Property/Causality		1.25%	1.75%
Fire		1.25%	1.75%
Risk/ Retention		1.25%	1.75%
BlueCross/BlueShield		2.00%	N/A
Prepaid Lines		N/A	N/A
Title Insurance		1.25%	1.75%
		4%	
Independent Procurement		Industrial Procurement 3% Inland Marine: 2%	N/A
HMO's		2.00%	N/A
Surplus Lines		1.75%	1.75%
Marine Insurance		5% of underwriting profit	5% gross profit
# of Domestic Insurers		42	139
# of Licensed Foreign Insurers		972	1,298
# of Chartered Purchasing Groups		5	421
<b>HIGH-TECH ECONOMY</b>			
Overall State Rank High-Tech Worker per 1,000, 03		67.39	53.94
# of High-Tech Establishments, 03		2,572	1,422
High-Tech Wages, 03		\$69,144	\$76,244
Unemployment Rate by Cyberstate, 04		3.8%	4.1%
Total High-Tech Manufacturing, by Employment, 03		19,372	2,657
Total High-Tech Services, by Employment, 03		15,709	16,079
High Tech Export, 04		\$1,071,438	\$318,056
High Tech Exports, % Change 03-04		18.3%	11.5%
Venture Capital Investment in High-Tech, 04		\$146.0	\$2.4
Total R+D per Capita in High-Tech, 02		\$1,126	\$1,636
R&D Inputs - U.S. Ranking		5	12
Risk Capital and Infrastructure-U.S. Ranking		18	36
Human Capital Investment-U.S. Ranking		12	10
Technology Concentration-U.S. Ranking		10	21
Internet Average Speed (Kbps)		615	647

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Download Speed Rank	8	1
Broadband penetration	65.1%	63.3%
Number of New Patents (2008)	526	353
Technology & Science Index, 04 (1=Best 50=Worst)	12	13
<b>NEW ECONOMY INDEX 07</b>		
Over all US Ranking	13	4
Ranking by Category		
Immigration of Knowledge Workers	3	11
High Wage Traded Services	13	1
Foreign Direct Investment	5	3
Fastest Growing Firms	20	28
Inventor Patents	9	23
Online Population	4	24
High-Tech Jobs	8	12
Venture Capital	7	27
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>		
Tax burden - State/Local, % of Income 2008	7.6%	9.5%
State Government Tax Revenue, 2007	\$2,080,573,000	\$2,860,749,000
Per Capita State Government Tax Revenue, 2007	\$1,655	\$3,371
State Government Debt Outstanding, 2006	\$7,433,238,000	\$4,204,365,000
Per Capita State Government Debt Outstanding, 2006	\$5,679	\$4,944
Gross Domestic Product by State, 2008	\$50,553	\$49,244
State Government Bond Rating (S&P, 2006)	AA	AAA
Cost of Living Index , Selected Metro, Third Quarter 2009	117.6%	108.1%
Number of Bureaucrats , 2008	5.45	5.93
Legal Liability- Best States to Incorporate (1=Best; 50=worst) , 2008	16	1
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	38.40
Tax Climate Index (U.S. Tax foundation), 2010 Overall Ranking	7	8
<b>ENERGY &amp; ENVIRONMENT</b>		
Electricity, June 2009 (Cents Per Kil Hr.)	13.8	8.9
Electricity Generated Through Renewable Sources in 2006	2,275,311,000	0
Natural Gas, May 2009 (Dollars Per Thousand Cubit Feet)	N/A	N/A
Coal, Av. Price Delivered, \$ Per Short Ton	N/A	75.76
Energy Consumption, 2007 (Trillions BTU)	5334.6	3848.9
Total Pollution Released in 2006	4,173,403	15,826,260
Total Air Emissions in 2006	3,952,963	6,257,421
<b>LABOR</b>		
Right to Work State	N	N
Average Annual Pay, 2007	\$43,863	\$47,308
Average Hourly Earnings For Production Workers, 2008	\$17.46	\$15.74
Percent Change in Average Annual Pay: 2006 to 2007	3.3	2.2
Civilian Labor Force in 2008	739,500	445,300
Workers' Compensation Benefit Payments, 2006	\$213,719,000	\$206,623,000
% of Nonfarm Employees in Manufacturing, 2008	11.5	N/A
% of Nonfarm Employees in Government, 2008	15.0	14.2
2008, Occupational Injuries-Fatal	3	5
<b>CFED STATE ECONOMY REPORT CARD, 2007</b>		
Equity	A	A
Earnings & Job Quality	A	A
Employment	B	A
Quality of Life	A	B
Resource Efficiency	A	D
Competitiveness	C	C
Entrepreneurial	C	B
Human Resources	A	B
Financial Resources	A	A
Infrastructure	D	A
Innovation Assets	A	B
Amenity Resources	C	D
<b>EDUCATION</b>		
Critical Reading SAT Score, 2008	521	499
Math SAT Score, 2008	523	498
Writing SAT Score, 2008	511	490
% of Students Taking SAT Exam, 2007-2008	74.0	70.0
Reading NAEP Score, 2007, Grade 4	229	225
Reading NAEP Score, 2007, Grade 8	270	265
Math NAEP Score, 2007, Grade 4	249	242
Math NAEP Score, 2007, Grade 8	288	283
Projected High School Graduates 07-08	14,320	6,435
Projected High School Student who receive no diploma, 07-08	4,244	4,271
Public Elementary/Secondary Expenditures per pupil, 2008	\$12,097.00	\$13,550.00
% of Population Graduated from High School in 2007	90.5	87.4
% of Population With a Bachelor's Degree or More, 2007	32.5	26.1

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Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2009	12.6	15.4
Average Salary of Public School Classroom Teachers in 2009	\$48,934	\$55,994
Books in Public Libraries Per Capita, 2005	4.6	2.2
College Degree - Granting Institutions, 2005		
Number of Charters Schools, 07		
<b>DEMOGRAPHICS</b>		
Domestic in - Migration in to the state: 2007 to 2008	(2,473)	4,126
Median Age 2007	39.8	37.9
% Change in Population 25 to 44 Years Old, 2007	26.8	26.8
% Change in Population 2007 to 2008	0.3	1.3
Poverty Rate, 2007	5.6	9.3
% Public Aid Recipients 2006	2.0	2.9
% Births to Unmarried Women in 2006	29.4	45.6
<b>CRIME</b>		
Murders in 2007	15	37
Violent Crimes/100,000 Population, 2007	137.3	689.2
Property Crimes, 2007	1,892	3,370
Motor Vehicle Thefts in 2007	1,299	2,316
Aggravated Assault Rate per 100,000 in 2007	78	449
<b>HEALTH</b>		
Healthiest States (1=best; 50=worst), 2008	3	35
Health Mandates	2.0	1.3
Infant Mortality /1000 Live Births, 2006	6.1	8.3
% of Persons Not Covered by Health Insurance, 2007 of U.S.	10.5	11.8
Physicians, 2007	4,232	2,456
Deaths by Accident, 2005	477	293
Estimated New Cases of Cancer - 2008	534	526
Bioterrorism Preparedness Score, 08	10	8
Potential # of illness during a severe Pandemic	389,000	250,000
Potential # of deaths during a severe Pandemic	10,000	6,000
% of Adults with Asthma - 2007	14.9	12.9
% of Adults with Diabetes - 2008	7.3	8.3
% of Adults with Obesity - 2008	24.1	27.3
% of Children Overweight - 2007	29.4	33.2
% of Adults with Hypertension - 2007	24.9	29.2
Cumulative Number AIDS Cases (13 & Older) - 2006	1,074	3,547
Human West Nile Cases - 2008	0.0	1
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>		
Average Apartment Rent	\$1,078	\$910
Average Home Price	\$337,000	\$283,900
Average Total Energy Cost	\$216.38	\$246.62
Average Phone Bill	\$36.25	\$28.99
Gasoline/Gallon	\$2.45	\$2.51
Doctor Visit	\$149.00	\$101.67
Average Auto Insurance Premium, 2004	\$856.45	\$1,113.97
<b>Food</b>		
Ground Beef	\$3.33	\$2.89
Tuna, 6 oz cans	\$1.12	\$1.06
Whole Milk , Half Gallon Cartons	\$1.87	\$2.22
Dozen Eggs	\$1.39	\$1.86
Bread	\$1.55	\$1.99
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>		
Overall State Ranking, 09	1	29
Births of Low Birthweight as a percent of all Births in 2006	6.9	9.3
Child Death Rates (deaths per 100,000 )	16	29
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 06	27	38
Teen Birth Rate (births per 1,000 females ages 15-19)	18.5	46.1
% of Teens Who Are High School Dropouts, 2007	4.0	9.0
% of Teens Not Attending School and Not Working , 2007	5.0	8.0
% of Children Living With Parents Who Do Not Have Full-Time, Year-Round Employment, 2007	27.0	31.0
% of Children in Poverty (date reflect poverty in pervious year), 2007	9.0	15.0
% of Families with Children Headed by Single Parent, 2007	25.0	34.0
<b>SOCIAL CAPITAL</b>		
Lifestyles: Times Volunteered Last Year	8.0	6.8
Belief: "Most People are Honest" (6-level agree/disagree)	4.08	3.94
Attended Meetings on Town or School Affairs (percent)	33%	22%
Belief: "Most People Can be Trusted"	62%	0.0%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.20
Mean President Turnout 1988 & 1992	59%	61%
Av. Charitable Giving per IRS Tax Filers, 02	\$759	\$1,069
Social Capital State Ranking, 2000	8	23

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<b>GEOGRAPHY</b>		
Total Area of States in Square Miles in 2008	9,350	2,489
Highest Point of Elevation in Feet	6,288	448
% of Days That are Sunny	44	55
Hazardous Weather Fatalities in 2007	0	8
# of Deaths & Injuries by Lighting Strikes, from 1959 - 1994	76	42
# of Earthquakes by State from 1974-2003	6	0
# of Tornadoes, in 2008	12	0
<b>HOUSING</b>		
New Housing Units Authorized in 2008	3,250	3,349
% Homeownership Rate, 2007	73.8	76.8
% Change in House Prices: 2007 to 2008	(3.9)	(1.8)
% Change in Existing Home Sales: 2007 to 2008	N/A	(33.3)
<b>POPULATION</b>		
Population in 2008	1,315,809	873,092
Population 18 to 24 Year Old in 2007	119,035	84,868
Population 25 to 44 Years Old in 2007	352,678	231,333
Average Family Size in 2007	3.02	3.07
% of Eligible Voters Reported Registered, 2006	69.7%	67.6%
# of State Legislators, 2009	424	62
<b>TRIVIA FACTS</b>		
State Nickname	Granite State	First State
State Capital	Concord	Dover
State Song	Old New Hampshire	Out Delaware
State Flower	Purple Lilac	Peach Blossom
State Tree	White Birch	American Holly
State Bird	Purple Finch	Blue Hen Chicken
State Mottos	Live Free or Die	Liberty and justice
<b>Last Update</b>	<b>9/22/2009</b>	<b>9/22/2009</b>
<small>All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.  Tax information is from the Federal Commerce Clearing House Inc., 2008, Most other statistics are collected from CQ Press's State Rankings 2009, The Annie E. Casey Foundation Baltimore, MD, 2008 Kids Count Data Book, Small Business Survival Index, and US Department of Commerce: Statistical Abstract of the US. * Reduced to 8.75% in 2010, ** Effective January 1, 2010.</small>		