

<b>STATE TO STATE COMPARISONS 2012</b>			<b>NH</b>	<b>OH</b>
<b>TAXES</b>				
	Top Corporate Income Tax %		8.5	N/A
	Apportionment Formula			
	Property Factor		25%	20%
	Payroll Factor		25%	20%
	Sales Factor		50%	60%
	Throwback Rule		Yes	No
	NOL Deductions			
	Carryback (Years)		0%	N/A
	Carryforward (Years)		10	N/A
	LLCs Recognized		Yes	Yes
	S-corps Recognized		No	Yes
	Sales Tax & Use Tax %		None	5.5
	Internet Sales Tax		None	5.5
	Tax Exemptions			
	Manufacturing Machinery		No Tax	Exempt
	Office Equipment		No Tax	Taxable
	Custom Software		No Tax	Partial
	Modified Canned Software		No Tax	Taxable
	Tangible Personal Property		No Tax	Taxable
	Sales & Use - Weighted Average of County & City Rates		No Tax	1.28%
	Top Personal Income Tax %		0%	6.24
	Professional Services Tax		N	N
	Top Capital Gains Tax		0.00	6.24
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	Y
	Motor Fuel Tax, 11		0.196	0.280
	Property Tax			
	On Land & Buildings, as share of personal income		5.75	3.23
	Telecommunications Tax %			
	State Tax Rate		7.0	9.1
	Local Tax Rate		N/A	1.5
	Workers Compensation as % of Covered Wages		0.87	1.19
	Unemployment Insurance Tax % (New Employers), 11		3.7	2.7
	Unemployment Insurance Time Period to Qualify for Experience Rating		1.0	1.0
	Unemployment Insurance Tax Wage Bases, 11		\$12,000	\$9,000
	Unemployment Insurance Tax/ Per Employee, 11		\$444	\$243
	Internet Access Tax		N	Y
	Gasoline Excise Tax (cents per gallon)		19.6	28.0
	Diesel Excise Tax (cents per gallon)		19.6	28.0
	Tobacco Excises Tax (cents per pack of 20)		168.0	125.0
	State Taxes as Percentage of Personal Income		7.6%	10.4%
	Small Business Tax Index: 2011		33	7
	<b>INSURANCE TAXES</b>			
	Premium Tax Rates --generally * Phased in over 4 years starting in 2006		1.25%**	1.4%
	Accident/Health		2.00%	1% for HICS; 1.4% for others
	Life		1.25%	1.4%
	Annuity		N/A	N/A
	Property/Causality		1.25%	1.4%
	Fire		1.25%	1.4% + 75% additional
	Risk/ Retention		1.25%	Foreign: 5% Domestic: 5%
	BlueCross/BlueShield		2.00%	1% if authorized as a HIC
	Prepaid Lines		N/A	N/A
	Title Insurance		1.25%	1.4%
			4%	
	Independent Procurement		Industrial Procurement 3% Inland Marine: 2%	5%
	HMO's		2.00%	1%
	Surplus Lines		1.75%	5%
	Marine Insurance		5% of underwriting profit	1.40%
	# of Domestic Insurers		42	264
	# of Licensed Foreign Insurers		972	1,507
	# of Chartered Purchasing Groups		5	336
	<b>HIGH-TECH ECONOMY</b>			
	Overall State Rank High-Tech Worker per 1,000, 03		67.39	35.09
	# of High-Tech Establishments, 03		2,572	10,872
	High-Tech Wages, 03		\$69,144	\$55,896
	Unemployment Rate by Cyberstate, 04		3.8%	6.1%
	Total High-Tech Manufacturing, by Employment, 03		19,372	29,187
	Total High-Tech Services, by Employment, 03		15,709	129,583
	High Tech Export, 04		\$1,071,438	\$2,798,029
	High Tech Exports, % Change 03-04		18.3%	23.3%
	Venture Capital Investment in High-Tech, 04		\$146.0	\$70.7
	Total R+ D per Capita in High-Tech, 02		\$1,126	\$728
	R&D Inputs - U.S. Ranking		3	20
	Risk Capital and Infrastructure-U.S. Ranking, 08		7	20
	Human Capital Investment-U.S. Ranking, 08		17	35
	Technology Concentration-U.S. Ranking, 08		8	44
	Internet Average Speed (Kbps)		615	600
	Download Speed Rank		8	36
	Broadband penetration		75%	64%
	Number of New Patents (2008)		608	3,023

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Technology & Science Index, 10 (1=Best 50=Worst)	7	29
High-Tech Worker Per 1,000 (2008) (1 Highest)	8	35
<b>NEW ECONOMY INDEX 10</b>		
Over all US Ranking	11	25
Ranking by Category		
Immigration of Knowledge Workers	2	9
High Wage Traded Services	14	15
Foreign Direct Investment	4	22
Fastest Growing Firms	13	25
Inventor Patents	8	27
Online Population	5	32
High-Tech Jobs	8	32
Venture Capital	10	31
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>		
Tax burden - State/Local, % of Income 2008	7.6%	10.4%
State Government Tax Revenue, 2008	\$2,257,977,000	\$2,637,381,300
Per Capita State Government Tax Revenue, 2008	\$1,708	\$2,288
State Budget Gap-2011 (In Thousands)	\$365,000	\$3,000,000
State Budget Gap-2011-US Rank (1= Lowest, 50= Highest)	8	32
State Budget Gap including unfunded pension (1= Lowest, 50= Highest)	9	45
Per Capita State Government Debt Outstanding, 2008	\$5,983	\$2,332
Gross Domestic Product by State, 2009	\$59,400,000,000	\$471,264,000,000
State Government Bond Rating (S&P, 2010)	AA	AA+
Cost of Living Index , Selected Metro, Annual 2009	117.4%	99.6%
Number of Bureaucrats , 2011	5.51	5.27
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2010	16	29
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	46.30
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	12	51
Tax Climate Index (U.S. Tax foundation), 2012 Overall Ranking	6	39
Median Household Income (2010 Rankings)	7	34
State Corruption Ranking, 2010 (1=most corrupt; 51= least corrupt)	51	32
2011 Forbes Best States for Business (1=Best, 50=Worst)	27	38
Millionaires, Per Capita 2010, (1= Highest, 50=Lowest)	8	32
<b>ENERGY &amp; ENVIRONMENT</b>		
Electricity, Oct 2011, (Cents Per Kil Hr.)	16.7	12.0
Electricity Generated Through Renewable Sources in 2008	2,808,208,000	1,009,811,000
Natural Gas, September, 2011 (Dollars Per Thousand Cubit Feet)	4.51	4.72
Coal, Av. Price Delivered, \$ Per Short Ton, 2008	N/A	89.59
Energy Consumption, 2009 (Trillions BTU)	303	3,633.7
Total Pollution Released in 2009	2,899,271	158,508,558
Total Air Emissions in 2009	2,668,581	75,123,706
<b>LABOR</b>		
Right to Work State	N	N
Average Annual Pay, 2009	\$44,932	\$40,900
Average Hourly Earnings For Production Workers, 2010	\$18.12	\$18.86
Percent Change in Average Annual Pay: 2008 to 2009	1.4	0.3
Civilian Labor Force in 2010	747,800	5,906,500
Workers' Compensation Benefit Payments, 2008	\$239,290,000	\$2,490,080,000
% of Nonfarm Employees in Manufacturing, 2010	10.5	12.4
% of Nonfarm Employees in Government, 2010	15.5	15.5
2009, Occupational Injuries-Fatal	0	156
<b>EDUCATION</b>		
Critical Reading SAT Score, 2010	520	538
Math SAT Score, 2010	524	548
Writing SAT Score, 2010	510	522
% of Students Taking SAT Exam, 2009-2010	77.0	21.0
Reading NAEP Score, 2011, Grade 4	230	224
Reading NAEP Score, 2011, Grade 8	272	268
Math NAEP Score, 2011, Grade 4	252	244
Math NAEP Score, 2011, Grade 8	292	289
Projected High School Graduates 07-08	14,320	119,355
Projected High School Student who receive no diploma, 2010	4,346	39,202
Public Elementary/Secondary Expenditures per pupil, 2011	\$13,797.00	\$9,512.00
% of Population Graduated from High School in 2009	91.3	87.6
% of Population With a Bachelor's Degree or More, 2009	32.0	24.1
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2009	12.6	15.8
Average Salary of Public School Teachers in 2011	\$52,792	\$57,291
Rate of Books In Public Libraries in 2008	4698.0	4068.0
Number of Institutions of Higher Education, 2009	28	209
Number of Charters Schools, 2010	12	330
<b>DEMOGRAPHICS</b>		
Domestic in - Migration in to the state: 2008 to 2009	(2,602)	(36,278)
Median Age 2009	40.4	38.5
% Change in Population 25 to 44 Years Old, 2009	25.2	26.0

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% Change in Population 2009 to 2010	0.1	0.0
Poverty Rate, 2009	7.8	14.0
% of Public Aid Recipients 2008	2.1	4.0
% Births to Unmarried Women in 2008	32.9	43.4
<b>CRIME</b>		
Murders in 2009	10	519
Violent Crimes/100,000 Population, 2009	2114.0	38332.0
Property Crimes, 2009	28,624	377,553
Motor Vehicle Thefts in 2009	1,124	22,890
Aggravated Assault Rate per 100,000 in 2009	94.3	138.7
Crime Rate, 2009 (50= Lowest 1= Highest)	47	20
<b>HEALTH</b>		
Healthiest States (1=best; 50=worst),2010	2	36
Health Mandates	2.2	1.5
Infant Mortality /1000 Live Births, 2011	5.4	7.7
% of Persons Not Covered by Health Insurance, 2010 of U.S.	10.4	12.9
Physicians, 2009	4,515	1,831
Deaths by Accident, 2007	527	4,922
Estimated New Cases of Cancer - 2011	7,810	64,450
Cancer Rates Combined, 2010 1= lowest 50 = highest	30	42
Current Cigarette use, Percentage of Population, 2010	15.8	20.4
Bioterrorism Preparedness Score, 08	10	8
Potential # of illness during a severe Pandemic	389,000	3,396,000
Potential # of deaths during a severe Pandemic	10,000	96,000
% of Adults with Asthma - 2011	15.6	14.1
%of Adults with Diabetes - 2011	7.4	10.0
% of Adults with Obesity - 2011	25.6	29.6
% of Children Overweight - 2011	12.8	18.5
% of Adults with Hypertension - 2011	26.1	29.1
Infectious Disease, Percentage of Population, 2010	6	9
Human West Nile Cases - 2011	1	5
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>		
Average Apartment Rent	\$1,056	\$940
Average Home Price	\$336,222	\$248,763
Average Total Energy Cost	\$224.69	\$235.32
Average Phone Bill	\$36.52	\$22.62
Gasoline/Gallon	\$2.04	\$2.15
Doctor Visit	\$149.00	\$81.00
Average Auto Insurance Premium, 2004	\$856.45	\$762.92
<b>Food</b>		
Ground Beef	\$3.52	\$2.68
Tuna, 6 oz cans	\$1.18	\$0.97
Whole Milk , Half Gallon Cartons	\$1.97	\$2.01
Dozen Eggs	\$1.77	\$1.54
Bread	\$1.58	\$1.90
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>		
Overall State Ranking, 2011	1	29
Births of Low Birth weight as a percent of all Births in 2008	5	36
Child Death Rates (deaths per 100,000 ) 07	6	15
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 07	28	43
Teen Birth Rate (births per 1,000 females ages 15-19), 08	1.0	25.0
% of Teens Who Are High School Dropouts, 2010	2.0	15.0
% of Teens Not Attending School and Not Working , 2008	8.0	16.0
% of Children Living With Parents Who Do Not Have Full-Time, Year-Round Employment, 2009	5.0	30.0
% of Children in Poverty , 2010	10.5	18.7
% of Families with Children Headed by Single Parent, 2010	5.0	34.0
<b>SOCIAL CAPITAL</b>		
Lifestyles: Times Volunteered Last Year	8.0	6.9
Belief: "Most People are Honest" (6-level agree/disagree)	4.08	3.83
Attended Meetings on Town or School Affairs (percent)	33%	16%
Belief: "Most People Can be Trusted"	62%	41%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.18
Mean President Turnout 1988 & 1992	59%	58%
Av. Charitable Giving per IRS Tax Filers, 02	\$759	\$771
Social Capital State Ranking, 2000	8	29
<b>GEOGRAPHY</b>		
Total Area of States in Square Miles in 2009	9,348	44,825
Highest Point of Elevation in Feet	6,288	1,550
% of Days That are Sunny	44	51
Hazardous Weather Fatalities in 2009	1	4
# of Deaths & Injuries by Lighting Strikes, from 1959 - 1994	76	545
# of Earthquakes by State from 1974-2003	6	8
# of Tomadoes, in 2010	1	45

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<b>HOUSING</b>			
	New Housing Units Authorized in 2010	2,737	13,509
	Homeownership Rate, 2009	76.0	69.7
	% Change in House Prices: 2009 to 2010	(0.6)	(3.0)
	% Change in Existing Home Sales: 2009 to 2010	(14.6)	(27.0)
<b>POPULATION</b>			
	Population in 2010	1,323,531	11,532,111
	Population 18 to 24 Year Old in 2009	130,242	1,084,493
	Population 25 to 44 Years Old in 2009	333,694	2,998,151
	Average Family Size in 2009	3.07	3.07
	% of Eligible Voters Reported Registered, 2008	76.0%	73.0%
	# of State Legislators, 2011	424	132
<b>TRIVIA FACTS</b>			
	State Nickname	Granite State	Buckeye State
	State Capital	Concord	Columbus
	State Song	Old New Hampshire	Beautiful Ohio
	State Flower	Purple Lilac	Scarlet Carnation
	State Tree	White Birch	Buckeye
	State Bird	Purple Finch	Cardinal
	State Motos	Live Free or Die	With God, all things are possible
	<b>Last Updates</b>	<b>1/24/2012</b>	<b>1/24/2012</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 2010, 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. ** Effective January 1, 2010, W= Data withheld to avoid disclosure.</small>			