

State Tax Comparison



Florida is the place to live, not just because of its beautiful weather but also its tax friendly environment. In particular, South Florida's tropical climate is unique to any other region and is one of the primary reasons that an average of 2,000 new residents relocate to Palm Beach County each month.

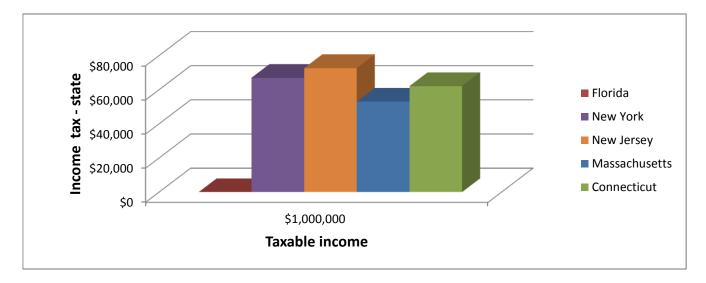
The tax savings illustrated in the charts on the following pages show how locating your business, and living in Florida, can result in substantial tax savings.

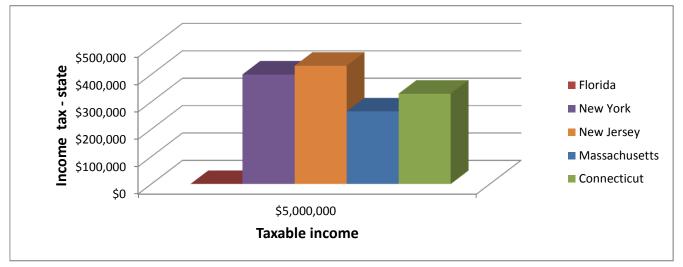
These examples are for illustrative purposes only. Before making any decisions regarding your particular situation, you should consult your tax advisor or contact Martin Cass at Alpern Rosenthal (561.689.7888).

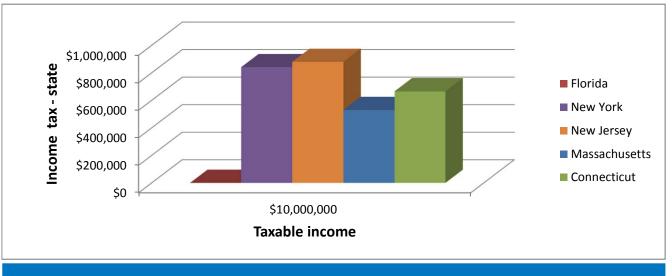




Individual Income Tax by State

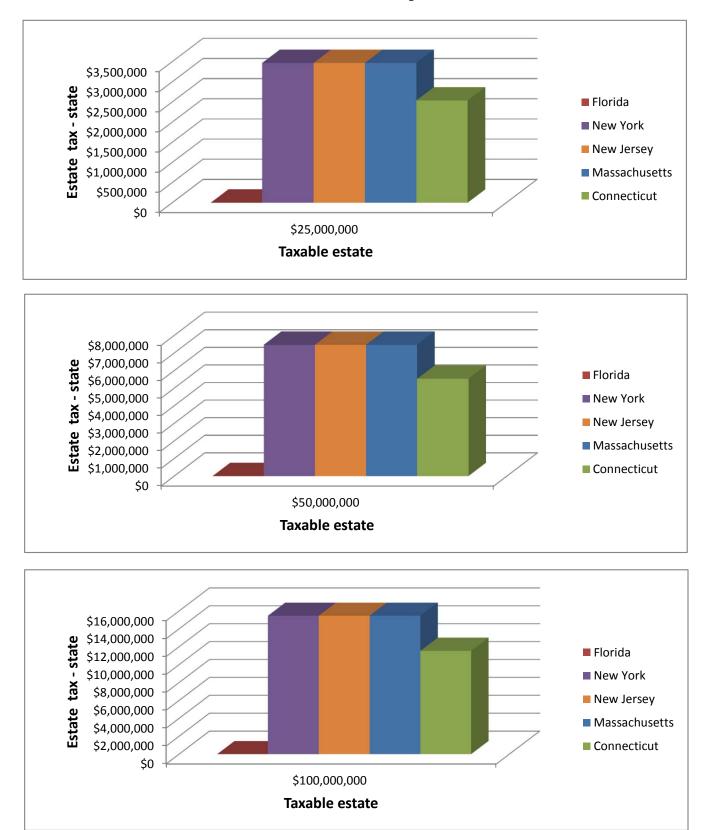






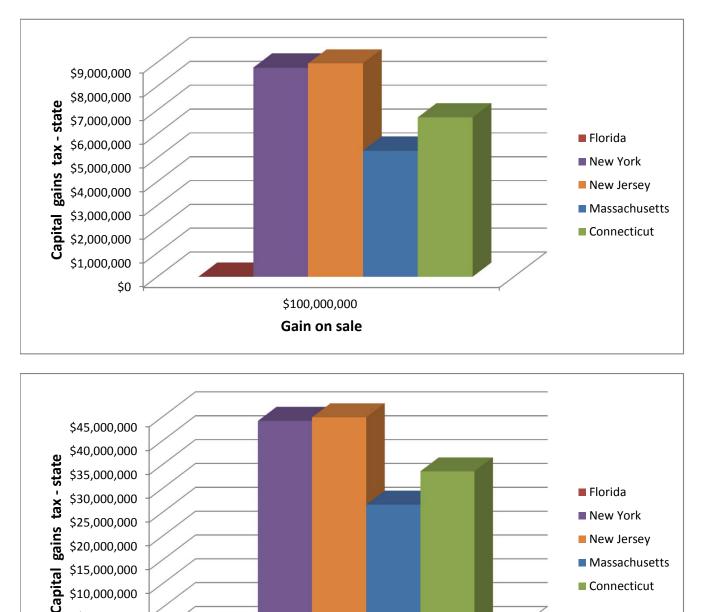


Estate Tax by State





Capital Gains by State



Massachusetts

Connecticut

\$20,000,000

\$15,000,000

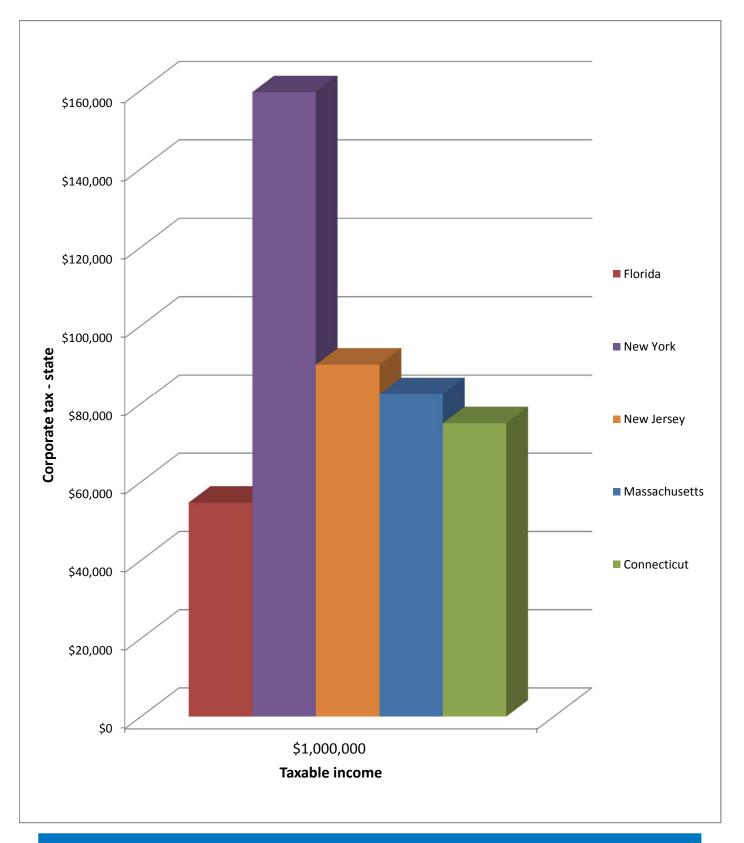
\$10,000,000 \$5,000,000

\$0

\$500,000,000 Gain on sale

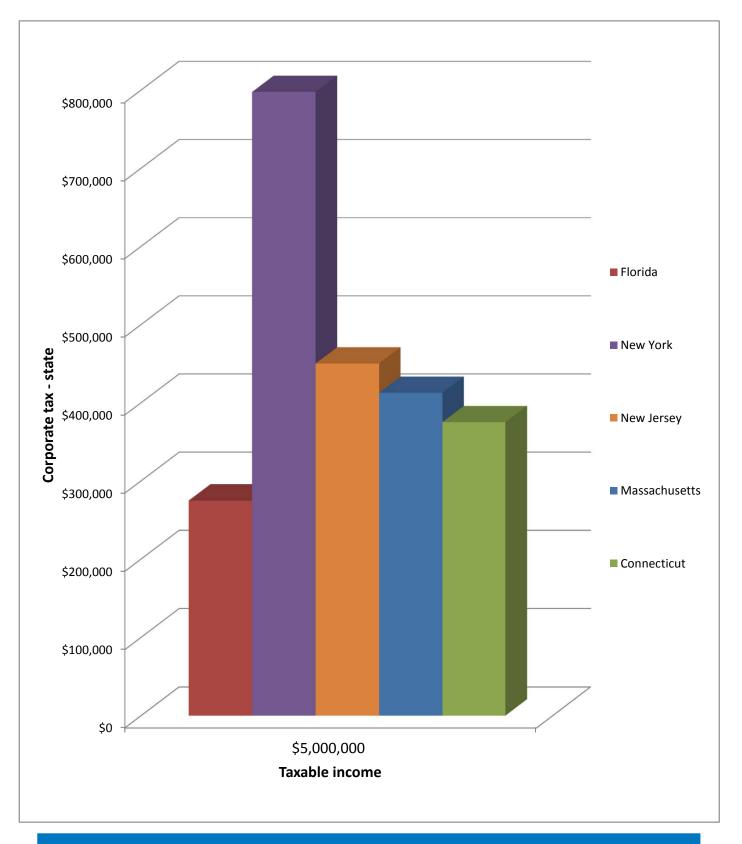


Corporate Income Tax by State





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