

Effective 3/30/2020

- Below are the state tax withholding requirements which will be withheld from any distribution request made in the form of cash for each applicable state.
- You may specify if you'd like to have state taxes withheld for any of the below voluntary states (AZ, D.C., GA, IL, IN, LA, MO, MS, MT, NJ, NM, NY, RI, UT, WI, WV) by selecting "Withhold Required Minimum" in the **Tax Withholding Information** section of your request. If you are a resident of one of these states and you select "Do not Withhold," no state taxes will be withheld from your distribution.
- If you are a resident of a state with mandatory tax withholding (AR, CA, CT, DE, IA, KS, MA, MD, ME, MI, NC, NE, OK, OR, VA, VT) taxes will automatically be withheld from your distributions.

State of residence	State income tax withholding information
AL, AK, CO, FL, HI, ID, KY, MN, ND, NH, NV, OH, PA, SC, SD, TN, TX, WA, WY	<p>No state income tax will be withheld for residents of these states. Taxes will not, and cannot, be withheld for these states.</p>
AZ, D.C., GA, IL, IN, LA, MO, MS, MT, NJ, NM, NY, RI, UT, WI, WV	<p>State income tax will be withheld only if you select "Withhold Required Minimum" in State Tax Withholding option of your request.</p> <ul style="list-style-type: none"> • AZ: 4.54% • D.C.: 8.95% • GA: 6% • IL: 3.8% • IN: 3.3% • LA: 6% • MO: 6% • MS: 5% • MT: 6.9% • NJ: 8.97% • NM: 4.9% • NY: 8.82% • RI: 5.99% • UT: 5% • WI: 7.65% • WV: 6.5%
AR, CT, IA, KS, MA, MD, ME, MI, NC, NE, OK, VA, VT	<p>State income tax withholding is <u>required</u> when federal withholding applies.</p> <ul style="list-style-type: none"> • AR: 5% • CT: 6.99% • IA: 5% • KS: 4.5% • MA: 5.15% • MD: 7.75% • ME: 5% • MI: 4.25% • NC: 4% • NE: 5% • OK: 5% • VA: 4%
CA, DE, OR	<p>State income tax withholding is <u>required</u> when federal withholding applies, unless you instruct us not to withhold state income taxes by selecting "Do Not Withhold" in State Tax Withholding option of your request.</p> <ul style="list-style-type: none"> • CA: 10% of the federal withholding amount • DE: 5% • OR: 8%