	taxable income	tax	effective rate
Federal	$ 53,420.00	$ 7,106.00	13.30%
Idaho	$ 55,772.00	$ 3,444.00	6.18%
Utah	$ 88,428.00	$ 3,555.00	4.02%
difference	$ (32,656.00)	$ (111.00)	2.15%