

	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	<u>\$ (32,656.00)</u>	<u>\$</u>	<u>(111.00)</u>	<u>2.15%</u>