Exhibit D4

STATE SALES TAX RATES AND VENDOR DISCOUNTS

(January 1, 2016)

ALABAMA 4.0% 39 5.0%-2.0% (1) \$400/month (max) ALASKA			(January 1,	2016)	
ALABAMA 4.0% 39 5.0%-2.0% (1) \$400/month (max) ALASKA		STATE SALES		VENDOR	
ALASKA N/A N/A N/A AHIZONA 5.6% 28 1.0% \$10,000/year (max) ARKANSAS 5.6% 9 2.0% \$10,000/year (max) ARKANSAS 5.6% 9 2.0% \$10,000/year (max) CALIFORNIA 7.50% 1 None COUNCETUCT 6.35% 12 None DELAWARE	STATE	TAX RATE	RANK	DISCOUNT	MAX/MIN
ARIZONA 5.6% 28 1.0% \$10.000/year (max) ARKANSAS 6.5% 9 2.0% \$1.000/month (max) CALIFORNIA 7.50% 1 None COLORADO 2.9% 46 3.33% (4) COUNNECTICUT 6.35% 12 None FLORIDA 6.0% 16 2.5% \$30/report (max) GEORGIA 4.0% 39 3.0%-0.5% (1) HAWAII HAWAII 4.0% 39 3.0%-0.5% (1) HAWAII IDAHO 6.0% 16 None Kansa IDAHO 6.0% 16 None Kansa INDIANA (2) 7.0% 2 0.73% (2) IOWA 6.0% 16 1.75%-1.5% (1) \$50/month (max) LOUISIANA 4.0% 39 0.935% MAINE MARYLAND 6.0% 16 1.2%-093% (1) \$50/month (max) MCHIGAN 6.0% 16 0.5% (6) \$6/monh (min), \$15.000/month (max) M	ALABAMA	4.0%	39	5.0%-2.0% (1)	\$400/month (max)
ARKANSAS 6.5% 9 2.0% \$1.000/month (max) CALLFORNIA 7.50% 1 None	ALASKA		N/A		
CALLFORNIA 7.50% 1 None COLORADO 2.9% 46 3.33% (4) CONNECTICUT 6.35% 12 None DELAWARE	ARIZONA	5.6%	28	1.0%	\$10,000/year (max)
COLORADO 2.9% 46 3.33% (4) CONNECTICUT 6.35% 12 None CONNECTICUT 6.35% 12 None DELAWARE	ARKANSAS	6.5%	9	2.0%	\$1,000/month (max)
CONNECTICUT 6.35% 12 None DELAWARE	CALIFORNIA	7.50%	1	None	
DELAWARE	COLORADO	2.9%	46	3.33% (4)	
FLORIDA 6.0% 16 2.5% \$30/report (max) GEORGIA 4.0% 39 None IDAHO 6.0% 16 None (5) ILINOIS 6.25% 13 1.75% \$5/year (min) INDIANA (2) 7.0% 2 0.73% (2) IOWA 6.0% 16 None KANSAS 6.50% 9 None KANSAS 6.50% 9 None KANSAS 6.50% 19 None KANSAS 6.50% 16 None KANSAS 6.50% 16 None KANSAS 6.50% 16 Solver (1) \$50/month (max) LUISIANA 4.0% 39 0.935% MAINE 5.5% 29 None (5) MARYLAND 6.0% 16 1.2%-0.90% (1) \$500/return (max) MASSACHUSETTS 6.25% 13 None MICHIGAN 6.0% 16 0.5% (6) \$6/monh (min), \$15,000/month (max) MINNESOTA 6.87% 7 None MISSISIPPI 7.0% 2 2.0% \$50/month (max) MISSOURI 4.225% 37 2.0% S75/month (max) MISSOURI 4.225% 31 None NEW ADMSHIRE (11) MISSOURI 4.225% 31 None NEW ADMSHIRE (11) MISSOURI 4.255% 29 2.5% S75/month (max) NORTH 0.407% 39 5.0% S200/quarter (max) NORTH 0.407% 39 5.0% S200/quarter (max) NORTH 0.407% 39 5.0% S200/quarter (max) NORTH 0.47% 34 None NORTH 0.47% 34 None NORTH 0.47% 36 1.0% 2.500/month (max) NORTH 0.407A 5.0% 32 1.5% \$110/month (max) NORTH 0.407A 5.0% 16 1.0% RHODE 5.75% 26 0.75% OKLAHOMA 4.55% 36 1.0% CALAHOMA 4.55% 37 2.000/month (max) NORTH 0.407A 4.0% 39 5.0% S200/quarter (max) NORTH 0.407A 4.0% 39 5.0% S200/month (max) NORTH 0.407A 4.0% 39 5.0% S200/month (max) OKLAHOMA 4.55% 31 0.0% CHEGON M/A	CONNECTICUT	6.35%	12	None	
GEORGIA 4.0% 39 3.0%-0.5% (1) HAWAII 4.0% 39 None DAHO 6.0% 16 None (5) LLINOIS 6.25% 13 1.75% \$5/year (min) NDIANA (2) 7.0% 2 0.73% (2) (2) IOWA 6.0% 16 None (2) CRNTUCKY 6.0% 16 None (2) JUBIANA 4.0% 39 0.935% (1) \$50/month (max) JUSIANA 4.0% 39 0.935% (1) \$50/month (max) JUSIANA 4.0% 39 0.935% (1) \$500/return (max) MARELAND 6.0% 16 1.2%-0.90% (1) \$500/return (max) MISISGUPI 7.0% 2 2.0% \$50/month (max) MISISGUPI 7.0% 2 2.0% \$75/month (max) NEW AMPSHIRE (11)	DELAWARE		N/A		
HAWAII 4.0% 39 None IDAHO 6.0% 16 None (5) ILINOIS 6.25% 13 1.75% \$5/year (min) INDIANA (2) 7.0% 2 0.73% (2) IOWA 6.0% 16 None KANSAS 6.50% 9 None KANSAS 6.50% 9 None CUUSIANA 4.0% 39 0.935% MARYLAND 6.0% 16 1.75%-0.50% (1) MARYLAND 6.0% 16 0.5% (6) \$6/monh (min), \$15,000/month (max) MISSISSIPPI 7.0% 2 2.0% \$50/month (max) MISSISSIPPI 7.0% 2 2.0% \$50/month (max) NESASA 5.5% 29 2.5% \$75/month (max) NEVADA 6.85% 7 0.25% \$75/month (max) NEVADA 6.85% 7 0.25% \$75/month (max) NORTH CAROLINA 4.75% 34 None \$200/quarter (max)	FLORIDA	6.0%	16	2.5%	\$30/report (max)
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UTAH (3) 4.7% 34 1.31% VERMONT 6.0% 16 None (5) VIRGINIA (3) 4.3% 37 1.6%-0.8% (8) WASHINGTON (8) 6.5% 9 None WEST VIRGINIA 6.0% 16 None WISCONSIN 5.0% 32 0.5% \$10/period (min), \$1,000 (max) WYOMING 4.0% 39 1.95%-1.0% (1) \$500/month (max) DIST. OF COLUMBIA 5.75% 26 None	TEXAS	6.25%	13	0.5% (7)	
VIRGINIA (3) 4.3% 37 1.6%-0.8% (8) WASHINGTON (8) 6.5% 9 None WEST VIRGINIA 6.0% 16 None WISCONSIN 5.0% 32 0.5% \$10/period (min), \$1,000 (max) WYOMING 4.0% 39 1.95%-1.0% (1) \$500/month (max)	UTAH (3)	4.7%	34		
WASHINGTON (8) 6.5% 9 None WEST VIRGINIA 6.0% 16 None WISCONSIN 5.0% 32 0.5% \$10/period (min), \$1,000 (max) WYOMING 4.0% 39 1.95%-1.0% (1) \$500/month (max) DIST. OF COLUMBIA 5.75% 26 None	VERMONT	6.0%	16	None (5)	
WEST VIRGINIA 6.0% 16 None WISCONSIN 5.0% 32 0.5% \$10/period (min), \$1,000 (max) WYOMING 4.0% 39 1.95%-1.0% (1) \$500/month (max) DIST. OF COLUMBIA 5.75% 26 None	VIRGINIA (3)	4.3%	37	1.6%-0.8% (8)	
WEST VIRGINIA 6.0% 16 None WISCONSIN 5.0% 32 0.5% \$10/period (min), \$1,000 (max) WYOMING 4.0% 39 1.95%-1.0% (1) \$500/month (max) DIST. OF COLUMBIA 5.75% 26 None	WASHINGTON (8)	6.5%	9	None	
WISCONSIN 5.0% 32 0.5% \$10/period (min), \$1,000 (max) WYOMING 4.0% 39 1.95%-1.0% (1) \$500/month (max) DIST. OF COLUMBIA 5.75% 26 None					
WYOMING 4.0% 39 1.95%-1.0% (1) \$500/month (max) DIST. OF COLUMBIA 5.75% 26 None	WISCONSIN				\$10/period (min). \$1.000 (max)
DIST. OF COLUMBIA 5.75% 26 None	WYOMING				
U. S. MEDIAN 5.75% 28 states allow vendor discounts	DIST. OF COLUMBIA	5.75%	26	None	
	U. S. MEDIAN	5.75%			28 states allow vendor discounts

Source: Compiled by FTA from various sources.

(1) In some states, the vendors' discount varies by the amount paid. In AL and SC, the larger discounts apply to the first

\$100. In GA, the larger discount applies to the first \$3,000. In KY, the larger discounts apply to the first

\$1,000, while MD applies the larger discount to annual collections of \$6,000. In WY, the larger discount applies to the first \$6,250. The lower discounts apply to the remaining collections above these amounts.

(2) Utilities are not permitted to take discount. Collection allowances are 0.73% if total sales tax collected is less than

\$60,000; 0.53% if total taxes is between \$60,000 and \$600,000; 0.26% if total sales tax collected is more than \$600,000. (3) Rate does not include a statewide local rate of 1.0% in VA and 1.25% in UT. In UT, a discount of 1% is applicable to local taxes.
(4) Local option sales tax discount varies from 0% to 3.33%.

(5) Vendors are allowed to keep any excess collections prescribed under the bracket system.

(6) Vendor discount only applies to the first 4.0% of the tax. A 0.75% discount if paid by the 12th of the month.

(7) An additional discount of 1.25% applies for early payment.

(8) Discount varies; 1.1% (1.6% for food) of the first \$62,500, 0.84% (1.2%) of the amount to \$208,000, and 0.56% (0.8%)

of the remainder. Applies to the state tax only. No discount allowed on electronically file returns.

(9) Washington tax rate may fall to 5.5% on 4/15/16, if state legislature does not acton Initiative 1366.

(10) Electronic Filers only.

(11) New Hampshire imposes a 9% tax on meals and rooms, with a vendor discount of 3%.

50.00	100.00	150.00	200.00	250.00	300.00	350.00	400.00	450.00	500.00	550.00	600.00	650.00	700.00	750.00	800.00	850.00	900.00	950.00	\$1,000.00	2% Discount # Threshold
8225	4889	3433	2580	2010	1654	1397	1228	1083	966	886	803	737	680	636	593	555	523	498	462	[≠] Taxpayers at Threshold
÷	θ	θ	θ	θ	θ	θ	θ	↔	θ	θ	↔	θ	θ	θ	θ	θ	θ	θ	\$	Annu
7,842,121.80	11,594,425.80	14,040,649.80	15,809,137.80	17,165,112.48	18,256,224.48	19,164,228.48	19,950,312.48	20,640,561.40	21,255,590.20	21,812,325.40	22,319,457.40	22,780,605.40	23,203,786.36	23,598,718.36	23,966,194.36	24,309,466.36	24,631,666.36	24,939,190.36	25,226,086.36	Annual Discount Amount
φ	↔	θ	θ	θ	⇔	⇔	θ	θ	Ф	θ	ω	ω	θ	ഗ	θ	θ	θ	θ	Ф	То
17,383,964.56	13,631,660.56	11,185,436.56	9,416,948.56	8,060,973.88	6,969,861.88	6,061,857.88	5,275,773.88	4,585,524.96	3,970,496.16	3,413,760.96	2,906,628.96	2,445,480.96	2,022,300.00	1,627,368.00	1,259,892.00	916,620.00	594,420.00	286,896.00	а	⁻ otal Revenue Gain
φ	φ	θ	S	θ	φ	¢	θ	φ	θ	θ	ŝ	Ф	ŝ	ŝ	φ	ŝ	S	S		GR
12,035,052.39	9,437,303.46	7,743,763.77	6,519,425.93	5,580,674.22	4,825,288.99	4,196,670.84	3,652,458.84	3,174,594.20	2,748,805.03	2,363,372.97	2,012,281.59	1,693,025.28	1,400,053.85	1,126,639.38	872,232.92	634,583.08	411,521.54	198,620.31		GR Portion of Gain

Total 2016 Discount at 2% Claimed by Taxpayers = \$25,226,086.36

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50.00 67	100.00 38	150.00 25	200.00 18	250.00 14	300.00 12		400.00 9	450.00 8			600.00 5		700.00 5	750.00 4	800.00 4	850.00 4	900.00 3	950.00 3	\$1,000.00 3.	-	1.5% Discount # Taxp
\$ \$07	314 \$	\$77 \$	375 \$	\$ 691	\$25)43 \$	14 \$	\$ 008	11 \$	46 \$	\$ 06	39 \$	\$ \$0	53 \$	28 \$	03 \$	\$ \$	\$	47 \$		Faxpavers at
6,990,239.19	9,982,952.49	11,852,150.49	13,157,248.50	14,149,657.50	14,952,631.50	15,627,434.19	16,210,214.19	16,724,090.19	17,176,880.91	17,583,431.91	17,953,742.91	18,291,542.91	18,604,451.91	18,892,623.81	19,156,983.09	19,407,029.19	19,644,555.09	19,870,721.85	20,084,415.57	Annual Discount Amount	
÷	θ	θ	Ф	φ	Ф	φ	θ	÷	Ф	θ	φ	θ	Ф	θ	÷	Ф	φ	Ф	ω	Total I	
18,235,847.17	15,243,133.87	13,373,935.87	12,068,837.86	11,076,428.86	10,273,454.86	9,598,652.17	9,015,872.17	8,501,996.17	8,049,205.45	7,642,654.45	7,272,343.45	6,934,543.45	6,621,634.45	6,333,462.55	6,069,103.27	5,819,057.17	5,581,531.27	5,355,364.51	5,141,670.79	⁻ otal Revenue Gain	
θ	θ	Ф	θ	θ	θ	θ	θ	Ф	θ	Ś	θ	θ	θ	θ	θ	θ	θ	θ	Ф	GR	
12,624,817.27	10,552,938.83	9,258,878.68	8,355,349.29	7,668,296.90	7,112,391.83	6,645,220.73	6,241,757.66	5,885,997.35	5,572,526.85	5,291,068.47	5,034,699.31	4,800,837.77	4,584,208.47	4,384,704.84	4,201,686.88	4,028,578.04	3,864,137.03	3,707,560.05	3,559,618.24	R Portion of Gain	