

Appendix A: Impact of Offshore Tax Haven Abuse on Small Businesses

State	Total Federal and State Corporate Tax Revenue Lost to Offshore Tax Havens (billions)	Combined Additional Federal and State Corporate Tax Obligation per Small Business	Total Federal Corporate Tax Revenue Lost to Offshore Tax Havens (billions)	Additional Federal Corporate Tax Obligation per Small Business	Total State Corporate Tax Revenue Lost to Offshore Tax Havens (billions)	Additional State Corporate Tax Obligation per Small Business
United States	\$108.1	\$3,244	\$90.0	\$2,684	\$18.1	\$560
Alabama	\$0.5	\$1,014	\$0.4	\$847	\$0.1	\$167
Alaska	\$0.1	\$711	\$0.1	\$549	\$0.0	\$161
Arizona	\$1.3	\$2,213	\$1.1	\$1,873	\$0.2	\$340
Arkansas	\$2.3	\$8,202	\$1.9	\$6,848	\$0.4	\$1,354
California	\$15.0	\$3,547	\$11.8	\$2,782	\$3.2	\$765
Colorado	\$2.2	\$3,165	\$1.9	\$2,780	\$0.3	\$385
Connecticut	\$2.7	\$6,933	\$2.2	\$5,635	\$0.5	\$1,298
Delaware	\$1.4	\$15,843	\$1.1	\$12,472	\$0.3	\$3,370
District of Columbia	\$0.4	\$5,591	\$0.3	\$4,321	\$0.1	\$1,270
Florida	\$2.7	\$1,052	\$2.3	\$902	\$0.4	\$150
Georgia	\$3.2	\$2,928	\$2.7	\$2,478	\$0.5	\$450
Hawaii	\$0.1	\$811	\$0.1	\$679	\$0.0	\$132
Idaho	\$0.1	\$580	\$0.1	\$473	\$0.0	\$107
Illinois	\$6.3	\$4,570	\$5.1	\$3,689	\$1.2	\$880
Indiana	\$1.3	\$2,421	\$1.1	\$1,994	\$0.2	\$427
Iowa	\$0.6	\$1,721	\$0.4	\$1,243	\$0.2	\$478
Kansas	\$0.7	\$2,118	\$0.6	\$1,893	\$0.1	\$225
Kentucky	\$0.7	\$1,768	\$0.6	\$1,496	\$0.1	\$272
Louisiana	\$0.5	\$1,039	\$0.4	\$834	\$0.1	\$206
Maine	\$0.1	\$558	\$0.1	\$437	\$0.0	\$121
Maryland	\$1.0	\$1,599	\$0.8	\$1,274	\$0.2	\$325
Massachusetts	\$3.0	\$4,031	\$2.4	\$3,233	\$0.6	\$798
Michigan	\$1.5	\$1,509	\$1.3	\$1,277	\$0.2	\$232
Minnesota	\$6.4	\$10,770	\$4.9	\$8,237	\$1.5	\$2,533

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Mississippi	\$0.2	\$727	\$0.2	\$632	\$0.0	\$95
Missouri	\$3.0	\$5,024	\$2.5	\$4,223	\$0.5	\$801
Montana	\$0.1	\$419	\$0.1	\$347	\$0.0	\$71
Nebraska	\$2.3	\$11,351	\$1.9	\$9,150	\$0.4	\$2,201
Nevada	\$0.2	\$740	\$0.2	\$740	N/A	N/A
New Hampshire	\$0.1	\$487	\$0.1	\$385	\$0.0	\$101
New Jersey	\$7.2	\$7,298	\$5.6	\$5,700	\$1.6	\$1,598
New Mexico	\$0.1	\$390	\$0.1	\$322	\$0.0	\$68
New York	\$8.9	\$3,622	\$7.3	\$2,976	\$1.6	\$647
North Carolina	\$2.5	\$2,616	\$2.2	\$2,275	\$0.3	\$341
North Dakota	\$0.1	\$1,899	\$0.1	\$1,673	\$0.0	\$226
Ohio	\$3.1	\$2,898	\$3.1	\$2,898	N/A	N/A
Oklahoma	\$1.2	\$3,075	\$1.0	\$2,602	\$0.2	\$473
Oregon	\$0.6	\$1,432	\$0.5	\$1,161	\$0.1	\$271
Pennsylvania	\$4.2	\$3,547	\$3.2	\$2,670	\$1.0	\$848
Rhode Island	\$1.1	\$9,838	\$0.9	\$8,104	\$0.2	\$1,734
South Carolina	\$0.5	\$1,035	\$0.4	\$900	\$0.1	\$135
South Dakota	\$0.1	\$1,026	\$0.1	\$1,026	N/A	N/A
Tennessee	\$1.8	\$2,806	\$1.5	\$2,343	\$0.3	\$463
Texas	\$8.5	\$3,104	\$8.3	\$3,017	\$0.2	\$87
Utah	\$0.5	\$1,496	\$0.4	\$1,300	\$0.1	\$195
Vermont	\$0.1	\$1,223	\$0.1	\$968	\$0.0	\$255
Virginia	\$3.4	\$4,294	\$2.9	\$3,634	\$0.5	\$660
Washington	\$1.4	\$2,116	\$1.4	\$2,116	N/A	N/A
West Virginia	\$0.1	\$818	\$0.1	\$683	\$0.0	\$135
Wisconsin	\$1.9	\$3,595	\$1.5	\$2,891	\$0.4	\$704
Wyoming	\$0.1	\$605	\$0.1	\$605	N/A	N/A

Note: The figures in each column have been rounded individually based on our calculations for that particular data.