

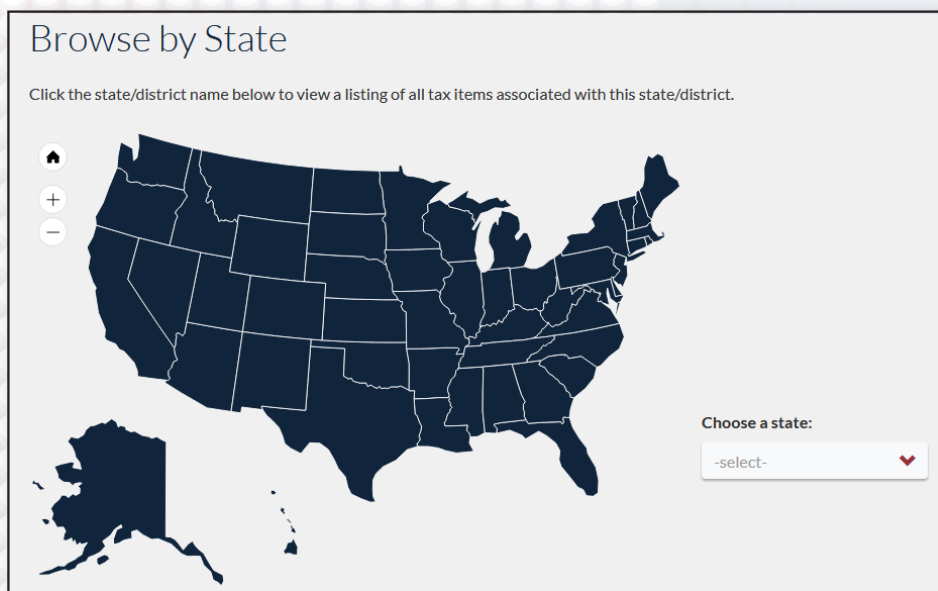
What's the State Tax Manual?

ELFA's State Tax Manual is the only one-stop, quick source of tax information dedicated to the equipment finance industry. It provides members with a comprehensive state-by-state analysis of sales and property taxes, and is updated on an ongoing monthly basis by Vertex Inc., usually in real time. More than 1,000 updates have been made to the manual over the past 10 years.

Who Uses the State Tax Manual?

The State Tax Manual is designed as a starting point for research for tax professionals both new to the equipment finance industry and for experienced tax professionals in the following ways:

- When seeking basic sales, use tax and property tax information applicable to the industry
- As a resource for someone new to equipment finance, and/or to obtain information for tax compliance in each state
- When their organization is expanding into new states or is involved in a merger or acquisition
- As a tool to use in the preparation of a tax audit or during an audit
- For information that is not readily available on a state's website or even within a state's tax code.
- For benchmarking by validating tax treatment within a company with others



How to Search the Manual

1. Go to www.elfaonline.org/knowledge-hub/state-tax-manual (member login required)
2. Search one of two ways:
 - click on the dropdown menus by category, sub-category, state and keyword
 - click on the U.S. map to view a listing of all tax items associated with a state/district.

The State Tax Manual is part of the Knowledge Hub, your one-stop source for business intelligence on the equipment finance industry at www.elfaonline.org/KnowledgeHub.