

39-22-516.8 (11)(b)

| | Income tax year commencing: | | | | | |
|--------------|----------------------------------|----------------------|----------|----------|------------------------------------|-------------------------------|
| | 1/1/2014 1/1/2015 1/1/2016 | 1/1/2017 1/1/2018 | 1/1/2019 | 1/1/2020 | 1/1/2021 but before 1/1/2022 | Cap per income tax year |
| Category 8 A | 55% | 45% | 33.75% | 22.5% | 11.25% | \$7,500 |