## Tax Structure

### State Income Tax

<table>
<thead>
<tr>
<th>Business Income Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporations</td>
</tr>
<tr>
<td>Trusts and Estates</td>
</tr>
<tr>
<td>Flat Corporate Income Tax Rate</td>
</tr>
</tbody>
</table>

### Personal Property Replacement Tax

- Corporations (Other than S Corporations) | 2.50% of net income            |
- Partnerships, Trusts, and S Corporations | 1.50% of net income            |

### Individual Income Tax

- Flat Individual Income Tax Rate   |  

### Sales Tax

- **State Rate**                      | 6.25%            |
- **County Public Safety Rate**      | 1.00%            |

#### Additional Local Sales Tax Rates (in addition to rates listed above)

- **Aurora (Kendall portion)**       | 1.25%            |
- **Joliet (Kendall portion)**       | 1.75%            |
- **Oswego**                         | 1.25%            |
- **Plainfield (Kendall portion)**   | 1.50%            |
- **Yorkville**                      |  
  - Marketplace Business District    | 1.50%            |
  - Downtown Business District        | 1.00%            |
  - Countryside Business District     | 1.00%            |
  - Outside Districts                | 1.00%            |

### Property Tax

- **County Tax Rate**                | 0.8085%          |

#### Municipal Tax Rates

- **City of Aurora** (Kendall portion) | 2.2617%          | **City of Joliet** (Kendall portion) | 1.5633% |
- **Village of Lisbon**               | 0.2956%          | **Village of Millbrook**             | N/A     |
- **Village of Millington** (Kendall portion) | 0.1746%      | **Village of Minooka** (Kendall portion) | 0.7222% |
- **Village of Montgomery** (Kendall portion) | 0.5937%      | **Village of Newark**                | 0.1716% |
- **Village of Oswego**               | 0.1634%          | **Village of Plainfield** (Kendall portion) | 0.4669% |
- **City of Plano**                   | 1.4239%          | **City of Plattville**               | N/A     |
- **City of Sandwich** (Kendall portion) | 1.1119%       | **United City of Yorkville**         | 0.7581% |