

**EXHIBIT 2**  
Document Holding Periods for Individual State Return Purposes

State	Time Limit for Assessment
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Maine, Maryland, Massachusetts, Mississippi, Missouri, Nebraska, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Utah, Vermont, Virginia, West Virginia	Three years from the due date of the return, or three years from the date the return is filed, whichever is later. These states basically follow the federal statute of limitations.
Oregon	Three years after the return is filed, regardless of whether a return is filed on or after the date prescribed by law. If the return is filed before its due date, the limitations period will end sooner.
Kansas	Tax must be assessed by three years after the latest of: 1) the date the original return is filed; 2) the date the original return is due; or 3) the date the tax shown to be due on the return is paid. The tax can also be assessed up to one year after an amended return is filed, if later than the dates above.
Minnesota	Three-and-a-half years from the later of the date the return is filed or the date it is due.
Louisiana, New Mexico	Three years after December 31 of the year in which the tax is due.
Arizona, California, Kentucky, Michigan, Ohio, Wisconsin	Generally four years after a return is filed or required to be filed, whichever is later.
Colorado	Within one year after the expiration of the time provided for assessing a deficiency under federal income tax law.
Montana	Five years after the later of the date the return is filed or the date the return is due.
Tennessee	Notices of deficiency making, revising, correcting, and/or increasing assessments and/or returns or reports of persons are effective for the year in which such notice may be issued and/or five years preceding such year.
Alaska, Florida, Nevada, South Dakota, Texas, Washington, Wyoming	No state income tax for individuals.