EXHIBIT 5
DATE 3.26.07
HB 680

Other States and Canadian Provinces with Delinquent Montana Tax Liabilities
Tax Debts (Tax, Interest, and Penalties)
(as of 3-23-07)

STATE	TOTALS			
	Tax	Interest	Penalty	TOTAL Balance
TEXAS	$ 1,481,502.28	$ 893,731.79	$ 239,970.45	$ 2,615,204.52
MISSOURI	$ 1,212,275.33	$ 363,826.55	$ 220,897.49	$ 1,796,999.37
CALIFORNIA	$ 753,076.50	$ 441,802.53	$ 96,457.49	$ 1,291,336.52
MINNESOTA	$ 927,979.88	$ 152,884.51	$ 159,500.83	$ 1,240,365.22
ARIZONA	$ 844,384.84	$ 220,577.71	$ 156,787.44	$ 1,221,749.99
WASHINGTON	$ 419,308.91	$ 220,908.61	$ 78,770.31	$ 718,987.83
IDAHO	$ 354,495.42	$ 190,910.35	$ 47,887.57	$ 593,293.34
COLORADO	$ 214,231.81	$ 240,588.67	$ 63,028.66	$ 517,849.14
UTAH	$ 232,413.08	$ 197,389.08	$ 87,026.23	$ 516,828.39
OKLAHOMA	$ 232,005.10	$ 85,012.33	$ 80,840.90	$ 397,858.33
WYOMING	$ 165,289.68	$ 101,386.36	$ 43,028.34	$ 309,704.38
OREGON	$ 186,949.53	$ 87,125.46	$ 34,613.31	$ 308,688.30
MICHIGAN	$ 70,077.23	$ 152,495.71	$ 38,806.11	$ 261,379.05
FLORIDA	$ 86,413.93	$ 137,580.31	$ 28,354.82	$ 252,349.06
NEVADA	$ 135,085.71	$ 84,100.67	$ 21,728.91	$ 240,915.29
OHIO	$ 156,439.93	$ 44,641.98	$ 19,491.65	$ 220,573.56
TENNESSEE	$ 141,043.96	$ 39,545.71	$ 23,671.04	$ 204,260.71
SOUTH DAKOTA	$ 105,237.93	$ 76,824.21	$ 20,175.68	$ 202,237.82
IOWA	$ 103,383.04	$ 70,251.15	$ 19,957.96	$ 193,592.15
GEORGIA	$ 85,593.37	$ 52,906.78	$ 37,680.88	$ 176,181.03
NORTH DAKOTA	$ 104,932.63	$ 39,661.21	$ 19,789.77	$ 164,383.61
ILLINOIS	$ 52,181.01	$ 56,411.75	$ 23,065.02	$ 131,657.78
NORTH CAROLINA	$ 71,500.93	$ 23,218.90	$ 14,220.92	$ 108,940.75
MARYLAND	$ 36,248.29	$ 41,309.06	$ 26,013.24	$ 103,570.59
ARKANSAS	$ 25,907.75	$ 52,595.79	$ 23,413.29	$ 101,916.83
WISCONSIN	$ 54,046.00	$ 33,850.03	$ 10,781.10	$ 98,677.13
NEW YORK	$ 50,914.43	$ 29,205.34	$ 14,394.64	$ 94,514.41
LOUISIANA	$ 84,228.89	$ 3,215.44	$ 3,084.63	$ 90,528.96
NEW MEXICO	$ 66,547.64	$ 13,880.76	$ 9,398.28	$ 89,826.68
CONNECTICUT	$ 18,690.14	$ 48,044.07	$ 20,317.95	$ 87,052.16
HAWAII	$ 49,807.70	$ 26,138.77	$ 10,922.37	$ 86,868.84
KANSAS	$ 48,597.08	$ 17,978.33	$ 7,226.53	$ 73,801.94
NEW JERSEY	$ 45,288.00	$ 16,158.04	$ 10,417.00	$ 71,863.04
NEBRASKA	$ 57,227.72	$ 7,679.59	$ 2,161.22	$ 67,068.53
KENTUCKY	$ 34,289.66	$ 22,230.23	$ 7,047.24	$ 63,567.13
INDIANA	$ 17,942.36	$ 9,016.27	$ 13,229.11	$ 40,187.74
ALASKA	$ 15,451.84	$ 8,660.45	$ 3,033.88	$ 27,146.17
VIRGINIA	$ 16,221.07	$ 6,866.00	$ 3,723.87	$ 26,810.94
PENNSYLVANIA	$ 12,128.01	$ 8,462.84	$ 3,269.25	$ 23,860.10
SOUTH CAROLINA	$ 10,950.68	$ 5,554.04	$ 2,254.64	$ 18,759.36
DISTRICT OF COLUMBIA	$ 10,378.00	$ 1,718.83	$ 2,846.91	$ 14,943.74
MISSISSIPPI	$ 8,413.90	$ 2,284.29	$ 598.52	$ 11,296.71
WEST VIRGINIA	$ 2,164.00	$ 3,282.71	$ 2,623.42	$ 8,070.13
ALABAMA	$ 4,720.30	$ 1,487.47	$ 828.06	$ 7,035.83
MAINE	$ 2,780.00	$ 2,057.88	$ 631.96	$ 5,469.84
VERMONT	$ 1,638.20	$ 2,937.36	$ 629.93	$ 5,205.49
MASSACHUSETTS	$ 1,563.38	$ 1,319.57	$ 1,386.92	$ 4,269.87
DELAWARE	$ 1,468.00	$ 455.29	$ 469.02	$ 2,392.31
RHODE ISLAND	$ 1,583.00	$ -	$ -	$ 1,583.00
NEW HAMPSHIRE	$ 672.00	$ 67.26	$ 170.96	$ 910.22
ALBERTA	$ 47,840.67	$ 28,185.16	$ 23,046.02	$ 99,071.85
BRITISH COLUMBIA	$ 8,150.15	$ 3,094.56	$ 1,467.00	$ 12,711.71
ONTARIO	$ 2,107.00	$ 369.67	$ 487.34	$ 2,964.01
QUEBEC	$ 1,727.00	$ 719.45	$ 356.97	$ 2,803.42
SASKATCHEWAN	$ 270.87	$ 42.55	$ 56.24	$ 369.66
Military Address	$ 4,095.00	$ 1,345.57	$ 752.87	$ 6,193.44
Foreign Address	$ 9,768.78	$ 3,810.92	$ 4,251.00	$ 17,830.70
TOTAL Out-of-State	**$ 8,889,629.54**	**$ 4,377,805.92**	**$ 1,787,043.16**	**$ 15,054,478.62**