



INFORMATION ABOUT TAXES

This document sets out the taxes that ETS will charge in addition to the advertised price for TOEFL® products and services. It relates to all fees charged in respect of the product in question, including (unless otherwise specified):

- Registration
- Late registration
- Rescheduling
- Reinstatement of canceled scores
- Additional score reports
- Speaking and/or Writing Section score review

Guideline or indicative rates are provided below. All taxes listed in this document will be charged at the prevailing rate under the laws of the jurisdiction in question.

Where specified, all tax rates are subject to change without notice.

UNITED STATES	
State	State Tax Rate
South Dakota	4.5% (plus applicable local rates)
West Virginia	6% (plus applicable local rates)