

SORTING OUT SOFTWARE



One of the most important decisions you can make is selecting software that satisfies both your business needs and your budget. NATP has gathered information about tax software products and compiled them into this summary to assist you in making an informed tax software decision. The information we've compiled comes from two sources: the software vendors and the NATP members who completed the survey. This year, we received 3,129 member responses to our 2007 survey—nearly four times the response from last year! We hope you'll find this information valuable when choosing the tax software program that's right for you.

Software packages generally come in two forms. The "form oriented" style allows the preparer to complete the return in front of the client, many times with supporting worksheets to list the components that make up a line entry. The preparer is usually able to view the return on the monitor, as it would appear on paper. "Worksheet oriented" programs are set up differently by each software vendor. A preparer who is used to working with forms may find this type a little more difficult at first. Some programs allow a "heads down" form of data entry that requires only a code number for the data field on the worksheet followed by the numeric and/or alphabetic data. This capability allows a skilled 10-key/typist to enter data without being concerned about matching the data fields on the screen with those on the worksheet.

Price is always a crucial consideration. Some software companies include corporation, partnership, and fiduciary software, laser software, and related state programs for one price, while some companies list them separately. Most software companies offer discounts based on the date the order is placed. Be sure to research what extra features are included in the price of software.

The shipping date is another important factor. The earlier you receive the package, the more time you will have to work with it before the rush of tax season arrives.

Pending tax legislation or legislation passed close to the end of the year can affect the release of forms, which will affect the shipping date of some programs. With many packages providing web-based downloads for updates, late-breaking legislative changes are less of a problem. The faster your Internet connection, the less time you will spend downloading updates.

Changing tax software packages can be more difficult than choosing one for the first time. Many software providers have conversion programs that convert the data from your old program to their program. Just like any other software program, conversion programs may contain bugs. Be sure to verify that all information has been transferred correctly.

Remember, as a paid tax professional, you are responsible for the accuracy of the entire tax return, including the correct reporting of all income and expenses. Keep in mind that tax software is not infallible. It is imperative that you understand the complicated rules of alterna-

tive minimum tax, net operating losses, and the domestic production activities deduction, to name a few. Some software may require complicated calculations before the correct deduction is entered on the tax return. Relying only on your software and not your knowledge may be a critical mistake.

Note: 2006/2007 brought acquisitions and reorganizations of well-known software companies. The ATX/TaxWise products are part of the new CCH Small Firm Services group. These products continue to be sold under the ATX and TaxWise brand names. The ProSystem fx Office suite of products has been, and remains, part of CCH, a Wolters Kluwer business, which is a separate business unit.

Thomson rebranded themselves as Thomson Tax & Accounting. Under the new branding strategy, the Professional Software & Services business is primarily comprised of the Creative Solutions® and RIA GoSystem® business brands, and includes CS Professional Suite® (Ultra Tax CS).

Eighty-five percent
of respondents
indicated they will
use the same tax
software program
again next year.

PARTICIPATING FIRMS



2nd Story Software

5925 Dry Creek Lane, NE
Cedar Rapids, IA 52402
TaxACT
800.573.4287
319.447.4674 (fax)
www.taxact.com

ATX™

63 Sweden Street
P.O. Box 1040
Caribou, ME 04736
1040, 1040 Office, MAX®,
Total Tax Office™, Total Tax
and Accounting Office™
877.728.9776
207.498.4289 International
800.285.5076 (fax)
www.atxinc.com

CCH

A Wolters Kluwer Business

2700 Lake Cook Road
Riverwoods, IL 60015
ProSystem fx Tax
800.739.9998
www.CCHGroup.com

Drake Software

235 E. Palmer Street
Franklin, NC 28734
Drake Software
800.890.9500
828.369.9928 (fax)
www.drakesoftware.com

Greatland Corporation

2480 Walker Avenue NW
Grand Rapids, MI 49544
Great Tax
800.968.1099
800.829.1881 (fax)
www.greataxpro.com

HowardSoft

7852 Ivanhoe Avenue
LaJolla, CA 92037
Tax Preparer
858.454.0121
800.24.TAXES (fax)
www.howardsoft.com

Intuit

5601 Headquarters Drive
Plano, TX 75024
Lacerte Tax
800.765.7777
214.387.2791 (fax)
www.lacertesoftware.com

Intuit

5601 Headquarters Drive
Plano, TX 75024
ProSeries
800.934.1040
800.685.7036 (fax)
www.proseries.com

NTS Services Corp.

205 Enterprise Drive
Pekin, IL 61554
TaxVision
800.687.1096
309.353.7176 (fax)
www.ntslink.com

OnLine Taxes, Inc.

724 Jules Street
St. Joseph, MO 64501
OLTPRO
816.232.9095
816.232.1591 (fax)
www.oltpro.com

Orrtax Software Solutions

15395 SE 30th, Ste. 300
Bellevue, WA 98007
IntelliTax Individual
800.337.6507
425.372.0074 (fax)
www.orrtax.com

Petz Enterprises, Inc.

7575 W. Linne Road
P.O. Box 611
Tracy, CA 95378
CrossLink
VTax
800.345.4337
209.835.2758 (fax)
www.petzent.com

RedGear Technologies

350 N. 400 West
Kaysville, UT 84037
TaxWorks
800.230.2322
801.544.5699 (fax)
www.taxworks.com

TAX\$IMPLE

AJV Computerized Data
Management, Inc.
8 Emery Avenue
Randolph, NJ 07869
TAX\$IMPLE
800.989.8955
www.taxsimple.com

TaxSlayer Pro

610 Ronald Reagan Drive
Evans, GA 30809
TaxSlayer Pro
888.420.1040
706.868.1955 (fax)
www.taxslayerpro.com

Taxsoftware.com

P.O. Box 347
Glen Echo, MD 20812
301.320.7080
301.320.1216 (fax)
www.taxsoftware.com

Taxware Systems

924 W. 9th Street
Upland, CA 91786
Taxware 1040 Wintax
800.877.1065
909.931.3199 (fax)
www.taxwaresystems.com

Thomson Tax & Accounting

2395 Midway Road
Carrollton, TX 75006
GoSystem Tax
GoSystem Tax RS
800.726.1040
972.447.6049 (fax)
www.Go.Thomson.com

Thomson Tax & Accounting

7322 Newman Boulevard
Dexter, MI 48130
UltraTax CS
800.968.8900
734.426.3750 (fax)
www.CS.Thomson.com

Universal Tax Systems, Inc.

6 Mathis Drive, NW
Rome, GA 30165
TaxWise
800.755.9473
706.624.4256 (fax)
www.taxwise.com

The average survey respondent has been in the tax preparation business for 23 years, averaging a number of 433 returns prepared during the 2007 tax season, and with an office size of four people.

When asked what the most important aspect when choosing a software program, “reliability” received the most responses (35%). Ease of use (19%), customer support (13%), features (12%), and price (10%) rounded out the top five. Several respondents stated that it was the overall value of the software that was most important—taking into consideration a variety of factors: ease of use, features, customer support, etc., for the price. A few people pointed out that although some programs offer many valuable “extras,” some professionals don’t necessarily need those features, and don’t want to have to pay for them.

Sixty-eight percent of respondents either used Drake, ProSeries, ATX™ (1040, 1040 Office, MAX®, MAX® Office, Total Tax Office™), or Lacerte. Eighty-five percent of respondents said they will use the same program next year. Of those who were not planning to use the same program, or didn’t know if they would use the same program, price was the most mentioned factor as the reason for switching. Reliability, customer support, features, state tax software, and ease of use were also mentioned as reasons for switching, in that order of frequency.

Eighty-nine percent of respondents offered e-filing in 2007, with 74 percent of returns e-filed. Ninety-one percent of respondents plan on offering e-filing in 2008.

Note about e-filing: According to the IRS website, the 76.7 million e-filed returns accepted through May 4 topped the more than 73.2 million electronically filed returns received for all of 2006. It’s also an 8.9 percent increase over last year at this time, with most of the increase coming in March and April. Based on current trends, the agency expects about 58 percent of all returns to be e-filed in 2007. Taxpayers who filed for extensions can use e-file until October 15.

Software brands were listed if at least one percent of respondents used the program.

User Responses (3,129)

Satisfaction rating based on a scale of 1-5

1 = Very Dissatisfied
5 = Very Satisfied

	ATX™	Drake Software	IntelliTax Individual
Percent of respondents who used the program	13%	23%	1%
Average number of returns prepared during tax season	256	559	1,132
Product satisfaction rating	4.37	4.61	4.38
Network operation satisfaction rating	4.33	4.56	4.33
Customer support satisfaction rating	4.13	4.61	4.46
Percent of respondents using a conversion package	57%	55%	70%
Conversion package satisfaction rating	4.03	4.38	4.32
Percent using same program next year	76%	93%	83%
Percent not using same program next year	5%	1%	3%
Percent undecided	19%	6%	13%
Percent of respondents offering e-filing	85%	96%	93%
Percent of returns e-filed	68%	85%	75%
Percent of respondents e-filing next year	88%	96%	98%
Average number of years doing tax preparation	23	23	18
Average office size	2	4	6

User Responses (3,129)

Satisfaction rating based on a scale of 1-5

1 = Very Dissatisfied
5 = Very Satisfied

	Lacerte Tax Intuit	ProSeries Intuit	ProSystem fx CCH, a Wolters Kluwer Business	TaxACT 2nd Story Software	TAX\$IMPLE	TaxSlayer Pro	TaxWise Universal Tax Systems, Inc.	TaxWorks RedGear Technologies	Ultra Tax CS Thomson Tax and Accounting	Other Programs
Percent of respondents who used the program	12%	20%	3%	3%	1%	2%	8%	3%	8%	2%
Average number of returns prepared during tax season	514	361	519	107	384	414	636	477	548	—
Product satisfaction rating	4.30	4.28	4.23	4.37	4.05	4.64	4.28	4.41	4.51	—
Network operation satisfaction rating	4.29	4.32	4.17	4.46	4.14	4.68	4.29	4.4	4.46	—
Customer support satisfaction rating	4.13	4.10	4.21	4.34	4.19	4.81	4.32	4.50	4.63	—
Percent of respondents using a conversion package	55%	63%	54%	76%	62%	65%	54%	56%	51%	—
Conversion package satisfaction rating	4.16	4.09	4.13	3.88	4.15	4.51	3.98	4.15	4.42	—
Percent using same program next year	78%	80%	75%	86%	67%	90%	79%	83%	85%	—
Percent not using same program next year	3%	2%	7%	2%	0%	6%	6%	11%	1%	—
Percent undecided	18%	16%	18%	12%	33%	4%	15%	6%	14%	—
Percent of respondents offering e-filing	93%	87%	84%	81%	71%	96%	95%	93%	90%	—
Percent of returns e-filed	75%	70%	64%	62%	43%	86%	81%	76%	73%	—
Percent of respondents e-filing next year	94%	90%	88%	87%	81%	93%	96%	93%	92%	—
Average number of years doing tax preparation	25	22	27	19	28	21	22	26	26	—
Average office size	4	3	9	1	3	2	4	4	4	—

Software Vendor Software Program

	PRICE 2007 1040 PACKAGE	PRICE 2007 RENEWAL	PRICE 2007 STATE PACKAGE	PRICE 2007 STATE RENEWAL	PAY-PER-RETURN PRICING	LICENSING AGREEMENT RESTRICTIONS	DATE 2006 1040 PACKAGE SHIPPED	EXPECTED 2007 DELIVERY DATE
2nd Story Software, Inc.								
TaxACT	\$99	\$79	\$12.95/state or \$51.80/all states	n/a	n	n	1/10/07	1/10/08
ATX™								
1040, 1040 Office, MAX®, Total Tax Office™, Total Tax & Accounting Office™	\$1,065 MAX pkg.	\$958 MAX pkg.	included	included	y	y	11/28/06	11/30/07
CCH, a Wolters Kluwer Business								
ProSystem fx Tax	\$3,305	call for details	\$365-\$845	call for details	y	n	12/06	12/07
Drake Software								
Drake Software	\$995-\$1,395	\$995-\$1,395	all states included	all states included	y	n	11/29/06	11//07
Greatland Corporation								
Great Tax	\$390-\$2,560	discounts available	included in packages	—	y	n	12/06	12/07
HowardSoft								
Tax Preparer	\$229 for standard level	\$229	\$189 for standard level	\$189	n	n	1/07	1/08
Intuit								
Lacerte Tax	\$2,450	15% discount call for details	\$395	15% discount on early renewal	y	—	12/06	—
Intuit								
ProSeries	\$999	\$15 per return	\$999	\$13 per return	y	—	12/06	—
NTS Services Corp.								
TaxVision	\$800	call for details	\$900 includes all states	call for details	y	n	12/27/06	mid November
OnLine Taxes Professional Software								
OLTPRO	\$299-\$549 unlimited use	—	—	—	n	n	n/a	12/21/07
Orrtax Software Solutions								
IntelliTax Individual	\$647	\$647	included	included	y	n	11/20/06	11/21/07
Petz Enterprises, Inc.								
CrossLink	\$549	10% early renewal	\$95 individual state \$475 all states	10% early renewal	n	n	12/06	12/07
Petz Enterprises, Inc.								
VTax	\$2,500 for 1st 10 offices; \$50 ea. add.	same	included in bundle	included in bundle	y	n	12/06	12/07
RedGear Technologies								
TaxWorks	\$1,095	\$1,095	\$200	\$200	y	n	12/29/06	12/28/07
TAX\$IMPLE, AJV Computerized Data Management, Inc.								
TAX\$IMPLE	\$100-\$495	\$100-\$495	\$12-\$250	\$12-\$250	y	y	1/02/07 final	1/02/08 final
TaxSlayer Pro								
TaxSlayer Pro	\$995	\$750	included	included	n	y	12/08/06	12/07/07
Taxsoftware.com								
Taxsoftware.com	\$199	\$99	included	included	y	y	1/01/07	1/01/08
Taxware Systems								
Taxware 1040 Wintax	\$1,250	\$1,250	included	included	n	y	12/06	12/07
Thomson Tax & Accounting								
GoSystem Tax and GoSystem Tax RS	starting at \$2,500	starting at \$2,500	included	included	n	y	12/02/06	12/03/07
Thomson Tax & Accounting								
UltraTax CS	\$2,100	\$1,825	\$225-\$550	\$225-\$550	y	y	11/20/06	11/19/07
Universal Tax Systems, Inc.								
TaxWise	\$1,032 ProFiling pkg.	\$826 ProFiling pkg.	included	included	y	n	12/12/06	12/12/07

Software Vendor Software Program

	NUMBER OF UPDATES IN 2006	UPDATES AVAILABLE ONLINE	NUMBER OF USERS FOR 2006 PACKAGE	% OF RENEWALS FROM 2005 PACKAGE	TOLL FREE NUMBER FOR SUPPORT	HOURS SUPPORT AVAILABLE (EST) DURING TAX SEASON	HOURS SUPPORT AVAILABLE (EST) DURING OFF SEASON	NUMBER OF SUPPORT STAFF DURING TAX SEASON	NUMBER OF YEARS IN BUSINESS
2nd Story Software, Inc. TaxACT	4	y	n/a	n/a	n	9am-10pm sa 9-6; su 1-6	9-6	100+	10
ATX™ 1040, 1040 Office, MAX®, Total Tax Office™, Total Tax & Accounting Office™	5	y	33,000 firms	92%	y	8am-10pm sa 9-5	8-8	200	15
CCH, a Wolters Kluwer Business ProSystem fx Tax	10	y	250,000+	95%+	y	8:30am-9:30pm; sa 9-8 su 10-6; 24-hour 4/11-4/17	9-8	450+	40+
Drake Software Drake Software	6 CD's	y	24,189	95%	n	8am-10pm sa 8-6	8am-9pm sa 9-6	200+	30
Greatland Corporation Great Tax	4 CD's	y	—	—	n	extended hours during tax season	9-6	—	30+
HowardSoft Tax Preparer	n/a	y	n/a	n/a	y fax	11-9 sa noon-5 as needed	12-7:30	n/a	28
Intuit Lacerte Tax	—	—	120,000+	95%	y	9am-9pm; sa 11-5; su 12-5 extended last week of season	9-8	150+	27
Intuit ProSeries	—	—	65,000+	90%	y	8am-11pm; sa 11-6; su 12-5 extended last week of season	9-8	450	21
NTS Services Corp. TaxVision	auto updates	y	2,000	95%	y	10-10	9-6	30	18
OnLine Taxes Professional Software OLTPRO	—	y	n/a	—	y	8am-midnight mon-sun	8-5	50+	8
Orrtax Software Solutions IntelliTax Individual	12	y	10,000	96%	y	2am-6pm sa 3am-3pm; su 4am-12pm	9-8	112	22
Petz Enterprises, Inc. CrossLink	auto update	y	—	95%	n	24/7	11-7	—	33+
Petz Enterprises, Inc. VTax	auto update	y	—	97%	n	24/7	11-7	—	33+
RedGear Technologies TaxWorks	4	y	n/a	90%	y	9am-10pm sa 9-6	10-7	170	35
TAX\$IMPLE, AJV Computerized Data Management, Inc. TAX\$IMPLE	3	y	n/a	92%	y	24/6	24/5	40-50	25
TaxSlayer Pro TaxSlayer Pro	4	y	4,300	96%	n	8am-11pm mon-sun	8-5	30	41
Taxsoftware.com Taxsoftware.com	auto update	y	4,902	n/a	n/a	6am-midnight mon-sun 6am-3am on deadlines	8-7	varies	14
Taxware Systems Taxware 1040 Wintax	—	y	—	95%	y	9-9 sa 11-3	11-8	—	27
Thomson Tax & Accounting GoSystem Tax and GoSystem Tax RS	8	y	75,000	99.9%	y	8:30am-9:30pm; sa 9-6 su 10-5	9-8	140	42
Thomson Tax & Accounting UltraTax CS	4 CD's	y	20,000+	95%	y	9am-10pm; sa 9-6; select su	9-8	150+	25+
Universal Tax Systems, Inc. TaxWise	5	y	10,000 firms	95%	y	7am-midnight; sa 7-4; su 1-4	8:30-6	250	21

Software Vendor Software Program

	MINIMUM RAM RECOMMENDED	PROGRAM SIZE IN MB (federal only)	ADDITIONAL COST FOR ELECTRONIC FILING SOFTWARE	ADDITIONAL COST PER ELECTRONICALLY FILED RETURNS	DIRECT FILING OR SERVICE BUREAU
2nd Story Software, Inc.	16mb				
TaxACT	32mb recommended	35.9mb	n/a	tiered pricing unlimited available	sb
ATX™					
1040, 1040 Office, MAX®, Total Tax Office™, Total Tax & Accounting Office™	256mb	225mb	n	unlimited free e-filing	both
CCH, a Wolters Kluwer Business					
ProSystem fx Tax	512mb	150mb	y	\$3.25 per return unlimited available	both
Drake Software					
Drake Software	64-512mb depending on operating system	100mb	n	n	sb
Greatland Corporation					
Great Tax	128mb	varies dep. on package	n	buydown options available for unlimited e-filing	sb
HowardSoft					
Tax Preparer	128mb	1mb min 60mb max	n	\$0-\$5.95 depending on package	both
Intuit					
Lacerte Tax	40mb 1040 plus 1 state	512mb	y	y	sb
Intuit					
ProSeries	256mb	512mb	y	y	sb
NTS Services Corp.					
TaxVision	128mb	750mb	n	n	sb
OnLine Taxes Professional Software					
OLTPRO	512mb	39.8mb	n	n	both
Orrtax Software Solutions					
IntelliTax Individual	128mb minimum 1Gb recommended	150mb	n	varies	sb
Petz Enterprises, Inc.					
CrossLink	500mb	128mb	n	y	sb
Petz Enterprises, Inc.					
VTax	500mb	n/a	n	n	sb
RedGear Technologies					
TaxWorks	128mb	800mb	n	n	sb
TAX\$IMPLE, AJV Computerized Data Management, Inc.					
TAX\$IMPLE	256k	20mb	y	\$1/\$5 or free	both
TaxSlayer Pro					
TaxSlayer Pro	128mb	75mb	n	n	both
Taxsoftware.com					
Taxsoftware.com	any	online product	n	n	direct
Taxware Systems					
Taxware 1040 Wintax	384mb	50mb	n	n	direct
Thomson Tax & Accounting					
GoSystem Tax and GoSystem Tax RS	512mb	call for details	n	y	direct
Thomson Tax & Accounting					
UltraTax CS	512mb	20mb	n	y	both
Universal Tax Systems, Inc.					
TaxWise	512mb	225mb	n	varies by package	both

Software Vendor Software Program

	FILES STATE RETURN WITH FEDERAL	ALLOWS FOR ELECTRONIC SIGNATURE	CONVERSION PACKAGE AVAILABLE	COST OF CONVERSION PACKAGE	VERSIONS AVAILABLE: DOS, WINDOWS 3.1, 95, 98, 2000, NT, ME, XP, WINDOWS SERVER 2003, Vista	RECOMMENDED OPERATING SYSTEM	ONLINE TAX PREPARATION OPTION	MULTI-STATE PACKAGE AVAILABLE	IRS DATA DISPLAYED ON SCREEN	BATCH PROCESSING	HEADS DOWN DATA ENTRY	DATA ENTERED ONLY ON INPUT SCREENS
2nd Story Software, Inc.												
TaxACT	y	y	n	n/a	win95/98/me/2000/ xp/Vista	win95 & up	n	y	y	y	n	n
ATX™												
1040, 1040 Office, MAX®, Total Tax Office™, Total Tax & Accounting Office™	y	y	y	included	win	xp & up	n	y	y	y	n	n
CCH, a Wolters Kluwer Business												
ProSystem fx Tax	y	y	y	free	win2000 Pro/ xp/Vista	xp	y	y	y	y	y	y
Drake Software												
Drake Software	y	y	y	free	win	win98 & up	y	y	n	y	y	y
Greatland Corporation												
Great Tax	y	y	y	included in demo	win	win2000/xp/ 2003/Vista	n	y	n	y	n	y
HowardSoft												
Tax Preparer	n	y	n	n/a	dos all win versions	xp & up	n	n	y	y	y	n
Intuit												
Lacerte Tax	—	y	y	free	win98/2000/xp/Vista	xp	n	y	y	y	y	y
Intuit												
ProSeries	—	y	y	free	win2000/xp	xp	n	y	y	y	y	y
NTS Services Corp.												
TaxVision	y	y	y	included	win95/98/2000/xp/ nt 4.0	xp	y	y	n	y	y	y
OnLine Taxes Professional Software												
OLTPRO	y	y	n	—	win98/xp/Vista	xp/Vista	y	y	n	n	n	y
Orrtax Software Solutions												
IntelliTax Individual	y	y	y	included	win2000/xp/Vista	xp pro	n	y	y	n	n	n
Petz Enterprises, Inc.												
CrossLink	y	y	y	free	xp/Vista	xp/Vista	y	y	y	y	y	y
Petz Enterprises, Inc.												
VTax	y	y	n	n/a	xp	xp	y	y	y	y	y	y
RedGear Technologies												
TaxWorks	y	y	y	free	win2000/xp/Vista	xp	n	y	y	y	y	y
TAX\$IMPLE, AJV Computerized Data Management, Inc.												
TAX\$IMPLE	y	y	y	free	win98/2000/nt/xp/ Vista	any	y	y	y	y	y	y
TaxSlayer Pro												
TaxSlayer Pro	y	y	y	free	win2000/xp/Vista	xp pro	n	y	n	y	y	y
Taxsoftware.com												
Taxsoftware.com	y	y	n	n/a	win	any	y	y	n	y	—	y
Taxware Systems												
Taxware 1040 Wintax	y	y	y	free	win2000/xp	win2000/xp	n	y	y	y	y	y
Thomson Tax & Accounting												
GoSystem Tax and GoSystem Tax RS	y	y	y	\$12/return	win and ASP	xp/Vista	y	y	y	y	y	y
Thomson Tax & Accounting												
UltraTax CS	y	y	y	free	current win version 2006.3	xp/2000/ Vista	y	y	y	y	y	y
Universal Tax Systems, Inc.												
TaxWise	y	y	y	included	win	xp	y	y	y	y	n	n

States Supported by Each Software Package

	2nd Story Software, Inc.	ATX™	CCH, A Wolters Kluwer Business	Drake Software	Greatland Corporation	HowardSoft	Intuit/Lacerte Tax	Intuit/ProSeries	NTS Services Corp.	OnLine Taxes, Inc.	Orrtax Software Solutions, Inc.	Pelz Enterprises, Inc.	RedGear Technologies	TAX\$IMPLE	TaxSlayer Pro	Taxsoftware.com	Taxware Systems	Thomson Tax & Accounting	Universal Tax Systems, Inc.
Alabama	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Alaska		X	X	X	X		X		X	X	X	X	X	X	X		X	X	X
Arizona	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Arkansas	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
California	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X
Colorado	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Connecticut	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Delaware	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
DC	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Florida		X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Georgia	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Hawaii	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Idaho	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Illinois	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Indiana	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Iowa	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Kansas	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Kentucky	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Louisiana	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Maine	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Maryland	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Massachusetts	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Michigan	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Minnesota	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Mississippi	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Missouri	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Montana	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Nebraska	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Nevada		X	X	X	X		X		X	X	X	X	X	X	X		X	X	X
New Hampshire	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
New Jersey	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
New Mexico	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
New York	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
North Carolina	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
North Dakota	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Ohio	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Oklahoma	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Oregon	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Pennsylvania	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Rhode Island	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
South Carolina	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
South Dakota		X	X	X	X			X	X	X	X	X	X	X	X		X	X	X
Tennessee		X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X
Texas		X	X	X	X		X		X	X	X	X	X	X	X		X	X	X
Utah	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Vermont	X	X	X	X	X		X	X	X	X	X	X	X	X	X			X	X
Virginia	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Washington		X	X	X	X				X	X	X	X	X	X	X		X	X	X
West Virginia	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Wisconsin	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Wyoming		X	X	X	X				X	X	X	X	X	X	X		X	X	X