



Sorting Out Software

No one ever said choosing the perfect tax preparation software is easy. You may have tried one package; you may have tried several. And, over the years, you've learned that the must-have features for one preparer may not matter much to another. We can all agree, however, that what's important is having a package that satisfies both your business needs and your budget. As NATP member, Terri Ryman, EA, from Elkhart, KS, put it, "A responsive software company that really listens, keeps the price down, adds new features every year, and is on the cutting edge gets my vote."

What concerns many NATP members, however, is the growing number of software companies that compete for their business, the decline in the knowledge of their software's customer support staff, and software that can't handle state returns efficiently. "My software encountered some major errors with state return preparation this year," said Ruth Easterday, CPA, from Tracys Landing, MD. "We had to amend numerous returns, lost two full days of productivity while we manually checked and corrected all state returns, and suffered embarrassment and potential loss of credibility with the clients whose returns were affected." Ruth, like other unhappy users, is faced with the decision of whether or not to switch programs next year. For numerous reasons, tax professionals hesitate to make a change, however. "I have used my existing software for so many years that it would be a major investment of time to switch," explains Liz Brown, EA, from Chambersburg, PA. "I have heard good things about other software," she adds, "but in the whole scheme of things, the learning curve would just take too much time." Vincent Cordova of Albuquerque, NM, agrees and adds, "I worry about changing software because of the reliability issue of going back to previously prepared returns."

Based on the comments we've received, rising prices and increasing competition may push many users to switch their software. Donna Boehm from McDonough, GA, says, "With so many do-it-yourself programs, new franchises, and free online filing sites, the competition is growing. This is good for the consumer, but it forces tax professionals to cut back on spending. Finding lower priced reliable software is a significant way to cut back." Paul Ahearn, EA, from Oneonta, NY, feels differently. "A tax preparer is only as good as his software package. It's not a good place to look to save money in your practice." Brett Smith CPA, CFP, from Lafayette, CO, adds, "An expensive software package pays for itself in no time. All software is cheap when you consider the expense of the manhours. The more expensive software can handle more complicated tax issues. How much is it worth to avoid making one large mistake?" The key is finding a good package that meets yours needs. According to Mark Larson, EA of Sun City, AZ, "Why spend mega bucks for more software than what you need?"

The bottom line is that this profession would be difficult to practice without tax preparation software. But, changing programs is not something tax professionals take lightly. If you have a problem with your current software provider, share your grievances with the company and ask what they're planning on doing to fix the problem. If you don't receive a satisfactory response, change may be in order. But where do you start?

For 23 years, NATP has gathered information about tax software products and compiled them into a supplement 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 4,002 member responses to our survey.

Suzanne Scott, from Newport News, VA, finds the information in NATP's annual supplements useful. "My software was excellent in all aspects, but the nickel-and-diming added up, plus the cost kept going up each year. I read an article in NATP's *TAXPRO Journal*, and decided to try a demo on a program that was rated high among

fellow tax professionals. I found the program to be just as reliable as my old software, with a strong support system, which is high on my priority list." Following are some of the other features Suzanne evaluated to find the right tax software program for her office.

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'll 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'll 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's imperative that you understand the complicated rules of alternative 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.

Four percent of respondents indicated they will switch software programs next year.

Participating Firms



2nd Story Software, Inc.

1425 60th Street NE, Ste. 300
Cedar Rapids, IA 52402
TaxACT
800.573.4287
319.447.4674 (fax)
www.taxact.com

CCH Small Firm Services

3550 George Busbee Parkway
Ste. 200
Kennesaw, GA 30144
1040
1040 Office
MAX®
MAX® for Business
Total Tax Office™
Total Tax & Accounting Office™
866.345.4172
800.285.5076 (fax)
www.atxinc.com

CCH Small Firm Services

3550 George Busbee Parkway
Ste. 200
Kennesaw, GA 30144
TaxWise® ProFiling
Power
Executive
Power Accounting
Executive Accounting
866.345.4171
706.624.4256 (fax)
www.taxwise.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 Tax Software
866.670.8474
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.greattaxpro.com

HowardSoft®

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

Intuit (Lacerte Tax)

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

Intuit (ProSeries Professional)

5601 Headquarters Drive
Plano, TX 75024
ProSeries
800.934.1040
800.685.7036 (fax)
http://proseries.intuit.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

Petz Enterprises, Inc.

7575 W. Linne Road
Tracy, CA 95378
CrossLink 1040
800.345.4337
209.835.2758 (fax)
www.crosslinktax.com

Petz Enterprises, Inc.

7575 W. Linne Road
Tracy, CA 95378
CrossLink Multi-Site Online
800.345.4337
209.835.2758 (fax)
www.crosslinktax.com

RedGear Technologies

1265 Sportsplex Drive
Kaysville, UT 84037
TaxWorks
800.230.2322
801.529.9199 (fax)
www.taxworks.com

TAX\$IMPLE, Inc.

8 Emery Avenue
Randolph, NJ 07869
TAX\$IMPLE
800.989.8955
973.366.5877 (fax)
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
Taxsoftware.com
301.320.7080
301.320.1216 (fax)
www.taxsoftware.com

Taxware Systems, Inc.

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

Thomson Reuters

7322 Newman Boulevard
Dexter, MI 48130
GoSystem Tax RS
800.968.8900
800.326.1040 (fax)
www.cs.thomsonreuters.com

Thomson Reuters

7322 Newman Boulevard
Dexter, MI 48130
UltraTax CS
800.968.8900
800.326.1040 (fax)
www.cs.thomsonreuters.com

The average survey respondent has been in the tax preparation business for 23 years, averaging a number of 522 returns prepared during the 2008 filing season, and with an office size of three people.

When asked about the most important aspect when choosing a software program, “reliability” received the most responses (51%), followed by customer support (13%), ease of use (20%), and price (16%).

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.

Ninety-one percent of respondents offered e-filing in 2009. Ninety-two percent of respondents plan on offering e-filing in 2010.

Note about e-filing: According to the IRS website, the 90.6 million e-filed returns accepted through April 24 topped the more than 85.6 million electronically filed returns received for all of 2008. It’s also a 6 percent increase over last year at this time, with most of the increase coming in March and April. 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 (4,002)

Satisfaction rating based on a scale of 1-5

1 = Very Dissatisfied

5 = Very Satisfied

Percent of respondents who used the program
Average number of computer-generated 1040 returns prepared by your office this tax season
Overall satisfaction rating
Compatibility with network
Price
Customer support
Ease of learning
Ease of working with
Ease of installation
Reliability of software in regard to system bugs, errors, crashes, etc.
Conversion package
Accuracy of software in regard to tax law
Timely software updates after tax law changes/updates
Customer support is most important factor in selecting a tax software package
Ease of use is most important factor in selecting a tax software package
Price is most important factor in selecting a tax software package
Reliability is most important factor in selecting a tax software package
Percent using same program next year
Percent not using same program next year
Percent undecided
Percent of respondents offering e-filing
Percent of returns e-filed
Percent of respondents e-filing next year
Average number of years doing tax preparation
Average office size

	ATX™	Drake Software	Lacerte Tax Intuit	ProSeries Intuit	ProSystem fx CCH a Wolters Kluwer Business	TaxACT 2nd Story Software	Tax\$imple	TaxSlayer Pro	TaxWise® CCH a Wolters Kluwer Business	TaxWorks RedGear Technologies	Ultra Tax CS Thomson Tax and Accounting	Other Programs
	11%	24%	13%	20%	3%	3%	1%	2%	8%	3%	9%	3%
Reason	270	613	578	389	527	112	244	351	718	499	650	—
	4.44	4.63	4.24	4.43	4.24	4.55	4.29	4.59	3.86	4.31	4.47	—
	4.49	4.64	4.48	4.42	4.37	4.40	4.70	4.57	4.08	4.24	4.50	—
	4.15	4.56	2.55	3.66	2.70	4.68	4.22	4.41	3.62	4.35	3.02	—
	4.07	4.66	4.21	4.21	4.31	4.33	4.41	4.56	3.50	4.40	4.50	—
	4.42	4.51	4.31	4.48	3.89	4.62	4.38	4.56	3.85	4.43	4.32	—
	4.48	4.54	4.44	4.52	4.20	4.61	4.33	4.55	3.87	4.40	4.48	—
	4.54	4.65	4.52	4.57	4.21	4.63	4.48	4.62	4.12	4.37	4.52	—
	4.31	4.60	4.39	4.44	4.48	4.46	4.28	4.57	3.89	4.41	4.57	—
	4.19	4.36	4.13	4.27	4.18	4.16	4.82	4.24	3.68	3.76	4.29	—
	4.42	4.57	4.61	4.53	4.49	4.55	4.29	4.58	3.99	4.55	4.61	—
	4.35	4.62	4.44	4.49	4.52	4.39	4.31	4.56	4.06	4.66	4.60	—
	8%	24%	7%	5%	6%	3%	24%	23%	16%	10%	12%	—
	20%	16%	18%	26%	9%	21%	27%	27%	26%	20%	16%	—
	31%	17%	9%	13%	5%	48%	10%	16%	14%	14%	7%	—
	41%	43%	66%	56%	80%	28%	39%	34%	44%	56%	65%	—
	84%	84%	87%	84%	88%	83%	82%	85%	87%	88%	82%	—
	4%	4%	4%	4%	2%	7%	12%	4%	4%	5%	6%	—
	12%	12%	9%	12%	10%	10%	6%	10%	11%	9%	7%	—
	84%	97%	92%	88%	86%	77%	79%	99%	97%	96%	92%	—
	83.92%	92.39%	83.37%	86.32%	84.21%	80.29%	68.52%	92.38%	90.07%	89.38%	86.68%	—
	87%	97%	93%	90%	88%	82%	82%	100%	98%	96%	94%	—
	23.76	22.29	24.24	23.27	26.77	19.45	29.72	22.69	21.07	24.16	25.35	—
	1.83	2.93	3.50	2.37	4.47	1.37	1.58	1.93	3.01	3.32	3.92	—

Software Vendor Software Program

	PRICE 2009 1040 PACKAGE	PRICE 2009 RENEWAL	PRICE 2009 STATE PACKAGE	PRICE 2009 STATE RENEWAL	PAY-PER-RETURN PRICING	LICENSING AGREEMENT RESTRICTIONS	DATE 2008 1040 PACKAGE SHIPPED	EXPECTED 2009 DELIVERY DATE
2nd Story Software, Inc.	\$559	\$559	Included	n/a	n	n	1/08/09	1/08/10
TaxACT								
CCH Small Firm Services	\$999-\$1,110 dep. on pur. date	\$999	included	included	y	y	11/17/08	11/15/09
ATX™ MAX®								
CCH Small Firm Services	\$1,084 Profiling \$2,395 Power	\$867 Profiling \$1,916 Power	included	included	y	n	11/24/08	11/15/09
TaxWise® Profiling, Power								
CCH, a Wolters Kluwer Business	\$3,585	call for details	\$425-\$945	call for details	y	n	12/08	12/09
ProSystem fx Tax								
Drake Software	\$995-\$1,395 dep. on pur. date	no additional fee; all states included	included	no additional fee; all states included	y	n	12/01/08	11/28/09
Drake Tax Software								
Greatland Corporation	\$395-\$2,560 8 pkgs. available	renewal discount	included	—	y	—	12/08	12/09
Great Tax™								
HowardSoft®	\$229 for standard level	\$229	\$189 for standard level	\$189	n	n	1/09	1/10
Tax Preparer®								
Intuit (Lacerte Tax)	\$2,699	15% discount by 5/31	\$429	15% discount by 5/31	y	y	11/5/08	11/04/09
Lacerte Tax								
Intuit (ProSeries Professional)	\$1,399	renewal discount	all states included	renewal discount	y	—	11/17/08	11/17/09
ProSeries								
NTS Services Corp.	\$800	\$400-\$600	\$900	\$450-\$700	y	n	11/08	11/09
TaxVision								
OnLine Taxes, Inc.	\$399-\$699 unlimited	\$299 unlimited	included	included	n	n	12/08	12/09
OLTPRO								
Petz Enterprises, Inc.	call for details	renewal discount	included	renewal discount	y	n	12/10/08	12/11/09
CrossLink 1040								
Petz Enterprises, Inc.	\$2,500 first 10 offices	call for details	included	included	y	n	12/10/08	12/10/09
V-Tax								
RedGear Technologies	\$1,295	\$1,295	\$200	\$200	y	n	12/20/08	12/20/09
TaxWorks								
TAX\$IMPLE, Inc.	\$100-\$695	\$100-\$695	\$100-\$325	\$100-\$325	y	y	1/2/09	1/2/10
TAX\$IMPLE								
TaxSlayer Pro	\$895	\$895	included	included	n	n	12/08/08	12/07/09
TaxSlayer Pro								
Taxsoftware.com	\$299	\$299	included	included	y	n	1/02/09	1/02/10
Taxsoftware.com								
Taxware Systems Inc.	\$1,250	\$1,250	included	included	n	n	12/26/08	12/26/09
Taxware 1040 Wintax								
Thomson Reuters	\$2,500 & up	\$2,500 & up	included	included	n	y	12/02/08	12/02/09
GoSystem Tax RS								
Thomson Reuters	\$2,250	\$1,960	\$275-\$375	\$275-\$375	y	y	11/24/08	11/23/09
UltraTax CS								

NUMBER OF UPDATES IN 2008	UPDATES AVAILABLE ONLINE	NUMBER OF USERS FOR 2008 PACKAGE	% OF RENEWALS FROM 2007 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	MINIMUM RAM RECOMMENDED	PROGRAM SIZE IN MB (federal only)
6	y	n/a	n/a	n	9am-10pm sa 9am-6pm; su 1pm-6pm	9am-6pm	100+	11	refer to your operating system requirements	60mb
5	y	35,000	90%	y	8am-10pm; sa 9am-6pm 1pm-4pm select su	8am-8pm	300+	17	256mb	380mb
5	y	15,000+	90%	y	8am-10pm; sa 9am-6pm 1pm-4pm select su	8am-8pm	300+	24	512mb	307mb
10	y	250,000+	95%+	y	4/7-4/15 8am-12am sa 9am-8pm; su 10am-6pm	9am-8pm	450+	40+	512mb	150mb
3 CD's	y	30,000+	—	n	8am-10pm sa 8am-6pm	8am-9pm sa 9am-6pm	200+	32	64mb 2000 & xp 512mb Vista	200mb
5 CD's	y	—	—	n	extended hours during tax season	9am-6pm	—	35+	1gb minimum 2gb recommended	varies dep. on package
n/a	y	n/a	n/a	y fax	11am-9pm sa 12pm-5pm as needed	12pm-7pm	n/a	30	256mb	60mb for max configuration
3 CD's 5 online	y	40,000+ firms	n/a	y	9am-9pm; sa 11am-5pm su 12:30pm-5pm	9am-8pm	170	28	1gb	600mb for 1040 + 1 state
auto updates	y	67,000 firms	94%	y	8am-10pm; sa 11am-6pm su 12pm-5pm	9am-8pm	79	27	to be determined	to be determined
n/a	y	1,000	95%	y	9am-10pm	9am-6pm	20	20	256mb	600mb
5	y	n/a	n/a	y	7am-12am	7am-6pm	50+	10	1gb	39.8mb
auto updates	y	—	95%	y	24/7	11am-7:30 pm	50+	35	128mb	50mb
auto updates	y	—	97%	y	24/7	11am-7:30 pm	—	34+	100% web based	100% web based
6	y	n/a	90%	y	8am-10pm	10am-7pm	130	36	1gb	800mb
2	y	n/a	94%	y	8:30am-7:30pm sa 10am-2pm	8:30am-7:30pm	30+	26	512mb	25mb
3	y	6,000	95%	n	8am-11pm	8am-5pm	60+	40+	512mb	200mb
auto updates	y	—	—	n	6am-12am (until 3am on deadlines)	9am-7pm	—	15	any	web based less than 1mb
various	y	—	90%+	y	9am-9pm	11am-8pm	—	30	256mb	40mb
8	y	1,400	99.9%	y	8:30am-9:30pm sa 9am-6pm; select su	9am-8pm	140	44	512mb	call for details
5 CD's	y	20,672	95.5%	y	9am-10pm; sa 9am-6pm select su 10am-6pm select su 9am-12am on deadlines	9am-8pm select sa & su	175+	30	1gb	50mb

Software Vendor Software Program

	ADDITIONAL COST FOR ELECTRONIC FILING SOFTWARE	ADDITIONAL COST PER ELECTRONICALLY FILED RETURNS	DIRECT FILING OR SERVICE BUREAU	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
2nd Story Software, Inc.	n	included in 1040 bundle; tiered and unlimited pricing available for other products	sb	y	y	n	n/a	2000/xp/Vista	2000 & up
TaxACT									
CCH Small Firm Services	n	n	sb	y	y	y	included	2000 SP4/xp SP2/Vista	xp SP2
ATX™ MAX®									
CCH Small Firm Services	n	y Profiling n Power	sb	y	y	y	included	win xp w/latest service pack/Vista	xp w/latest service pack/Vista
TaxWise® Profiling, Power									
CCH, a Wolters Kluwer Business	y	\$3.75/return; unlimited available	both	y	y	y	no charge	2000/xp pro/Vista ultimate business business enterprise	xp
ProSystem fx Tax									
Drake Software	n	n	sb	y	y	y	free	2000/xp/Vista	2000/xp/Vista
Drake Tax Software	integrated								
Greatland Corporation	n	unlimited buydown options available	sb	y	y	y	free	server2003/xp/Vista	server2003/xp/Vista
Great Tax™									
HowardSoft®	n	n/a	both	y	y	n	n/a	dos and win 95/98/xp/Vista	xp & up
Tax Preparer®									
Intuit (Lacerte Tax)	y	\$4/fed; \$4/state \$995 unlimited use for 1040 e-file	sb	y	y	y	free	2000 SP4/xp/Vista	xp pro SP2
Lacerte Tax									
Intuit (ProSeries Professional)	call for details	call for details	none	y	y	y	free	call for details	call for details
ProSeries									
NTS Services Corp.	n	—	sb	y	y	y	free	xp/Vista	xp/Vista
TaxVision									
OnLine Taxes, Inc.	n	n	sb	y	y	y	free	98/xp/Vista	xp & up
OLTPRO									
Petz Enterprises, Inc.	n	n	sb	y	y	y	included	2000/xp/Vista	2000/xp/Vista
CrossLink									
Petz Enterprises, Inc.	n	n	sb	y	y	y	included	2000/xp/Vista	2000/xp/Vista
V-Tax									
RedGear Technologies	n	n	sb	y	y	y	free	xp/Vista	xp/Vista
TaxWorks									
TAX\$IMPLE, Inc.	\$19.95-\$395	\$1-\$3	both	y	y	y	free	xp/nt/me/2000/Vista/Mac	xp/Vista
TAX\$IMPLE									
TaxSlayer Pro	n	n	both	y	y	y	free	xp/Vista	Vista
TaxSlayer Pro									
Taxsoftware.com	n	n	sb	y	y	n	n/a	all win/Mac	all
Taxsoftware.com									
Taxware Systems Inc.	n	n/a	direct	y	y	y	included	2000 & up	xp
Taxware 1040 Wintax									
Thomson Reuters	n	optional	direct	y	y	y	n/c for in-house conversion	win & ASP	xp/Vista
GoSystem Tax RS									
Thomson Reuters	n	\$2/fed; \$1/state	sb	y	y	y	free	2000 & up	xp/Vista
UltraTax CS									

States Supported by Each Software Package

	ATX™ MAX™	CrossLink 1040 CrossLink Multi-site Online	Drake Tax Software	GoSystem Tax RS	Great Tax™	Lacerte Tax	OLT PRO	ProSeries	ProSystem fx Tax	TaxACT	Tax Preparer®	TAX\$IMPLE	TaxSlayer Pro	Taxsoftware.com	TaxVision	Taxware 1040 Wintax	TaxWise®	TaxWorks	UltraTax CS	V-Tax
Alabama	X	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	X	X	X
Arizona	X	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	X
California	X	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	X
Connecticut	X	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	X
DC	X	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	X	X
Georgia	X	X	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	X
Idaho	X	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	X	X
Indiana	X	X	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	X	X
Kansas	X	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	X
Louisiana	X	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	X
Maryland	X	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	X
Michigan	X	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	X
Mississippi	X	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	X
Montana	X	X	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	X	X
Nevada	X	X	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	X
New Jersey	X	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	X
New York	X	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	X
North Dakota	X	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	X	X
Oklahoma	X	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	X
Pennsylvania	X	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	X
South Carolina	X	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		X	X
Tennessee	X	X	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	X	X	X
Utah	X	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	X
Virginia	X	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	X		X	X
West Virginia	X	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	X
Wyoming	X	X	X	X	X	X	X	X	X	X		X	X		X	X	X		X	X