



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 Board Member, Jean Millerchip of Nutley, NJ, says, "It must be reliable, affordable, fairly easy to use, and have top-notch customer support."

What concerns NATP member, Leonard Steinberg, from Princeton Junction, NJ, most, however, is the reduction in the number of software providers out there today. "The consolidation of tax preparation software companies gives us fewer choices and will probably increase our software fees." Leonard is faced with the decision of whether to pass these fees on to his clients. Still, serving his customers is a top priority, which leads to his second concern. "As the complexity of the tax code continues to grow, our community needs better customer support from software companies to ensure that we are completing returns properly and adequately."

Efrain Ruiz, from Mahopac, NY, on the other hand, feels that the industry has benefited from competition among software developers. "In my twenty years as a tax professional, I've seen an increase in the level of accuracy, a reduction in the number of common processing errors, and a decrease in processing time by both federal and state authorities as a result of e-filing. I've also seen an improvement in the auditing process resulting from the continuous enhancements to tax preparation software and the IRS' ability to interface with these vendors."

It's great when you find a software program that meets your needs. What's not so great is when you have to struggle through a busy tax season with a program that under-performs.

"Obviously, changing software products is not something we really want to do, but a frustrating tax season is worse," says Millerchip. She advises that if you have a problem with your current software provider, you should share your grievances with the company and ask when you can expect improvement. "If there is none, change may be in order." But where do you start?

For 22 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 3,842 member responses to our survey—over a 20-percent increase from last year.

Bruce Harlow, EA, an NATP member from Escondido, CA, finds the information in NATP's annual supplements useful. "I took the past five year's worth of information contained in these survey results to start my own spreadsheet and narrowed down the available choices. The software I chose is

forward-thinking, and the customer support is outstanding. The ease of moving from here to there within the program is great. The program integrates well with all the major accounting software programs, making tax preparation a whole lot easier." Following are some of the features Bruce evaluated to find the right tax software program for his 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.

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

Participating Firms



2nd Story Software, Inc.

5925 Dry Creek Lane, NE
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®
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)
www.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

IntelliTax

15395 SE 30th, Ste. 300
Bellevue, WA 98007
IntelliTax Essentials
IntelliTax Expert
IntelliTax Enterprise
800.337.6507
425.372.0074 (fax)
www.intellitax.com

Petz Enterprises, Inc.

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

RCS TaxSlayer Pro

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

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

2395 Midway Road
Carrollton, TX 75006
GoSystem Tax ES
800.726.1040
972.447.6049 (fax)
www.es.thomson.com

Thomson Reuters

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

The average survey respondent has been in the tax preparation business for 22 years, averaging a number of 496 returns prepared during the 2008 tax 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 (63%), followed by customer support (14%), ease of use (13%), and price (10%).

Sixty-seven 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 percent of respondents offered e-filing in 2008, with 86 percent of returns e-filed. Ninety-two percent of respondents plan on offering e-filing in 2009.

Note about e-filing: According to the IRS website, the 87.3 million e-filed returns accepted through July 5 topped the more than 79.9 million electronically filed returns received for all of 2007. It’s also a 12.39 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 (3,842)

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	11%	22%	1%
Average number of returns prepared during tax season	242	678	679
Overall satisfaction rating	4.20	4.57	4.09
Compatibility with network satisfaction rating	4.29	4.62	4.31
Price satisfaction rating	3.89	4.54	4.29
Customer support satisfaction rating	3.55	4.59	4.06
Ease of learning satisfaction rating	4.34	4.49	4.19
Ease of working with satisfaction rating	4.28	4.52	4.17
Ease of installation satisfaction rating	4.44	4.63	4.33
Percent of respondents using a conversion package	25%	35%	42%
Conversion package satisfaction rating	3.88	4.38	3.95
Percent using same program next year	74%	95%	73%
Percent not using same program next year	6%	1%	11%
Percent undecided	20%	4%	16%
Percent of respondents offering e-filing	87%	97%	100%
Percent of returns e-filed	83%	93%	78%
Percent of respondents e-filing next year	91%	98%	100%
Average number of years doing tax preparation	23	22	18
Average office size	2	3	3

Lacerte Tax Intuit	ProSeries Intuit	ProSystem fx CCH a Wolters Kluwer Business	TaxACT 2nd Story Software	TaxSlayer Pro	TaxWise® CCH a Wolters Kluwer Business	TaxWorks RedGear Technologies	Ultra Tax CS Thomson Tax and Accounting	Other Programs
13%	22%	4%	4%	2%	7%	3%	8%	3%
539	354	538	117	368	590	526	610	—
4.48	4.49	4.17	4.58	4.69	4.02	4.37	4.53	—
4.53	4.49	4.30	4.56	4.74	4.24	4.24	4.61	—
2.92	3.73	2.95	4.70	4.68	3.79	4.23	3.03	—
4.36	4.23	4.27	4.43	4.78	3.76	3.99	4.60	—
4.37	4.49	4.07	4.59	4.78	4.15	4.47	4.36	—
4.50	4.53	4.14	4.43	4.72	4.13	4.45	4.45	—
4.57	4.60	4.25	4.69	4.80	4.24	4.36	4.56	—
26%	33%	26%	28%	42%	25%	27%	32%	—
4.27	4.25	3.76	4.55	4.29	3.95	3.44	4.31	—
86%	86%	88%	85%	90%	68%	77%	87%	—
1%	2%	2%	6%	5%	7%	4%	1%	—
13%	12%	10%	9%	5%	25%	19%	12%	—
92%	89%	85%	79%	100%	96%	94%	88%	—
82%	84%	73%	79%	93%	90%	87%	84%	—
92%	91%	87%	85%	100%	96%	97%	92%	—
23	22	23	19	20	21	24	26	—
4	2	5	1	2	3	3	4	—

Software Vendor Software Program

	PRICE 2008 1040 PACKAGE	PRICE 2008 RENEWAL	PRICE 2008 STATE PACKAGE	PRICE 2008 STATE RENEWAL
2nd Story Software, Inc. TaxACT	\$99	\$79	\$19.95/state or \$79.95/all states	n/a
CCH Small Firm Services 1040, 1040 Office, MAX®, Max® for Business, Total Tax Office™, Total Tax & Accounting Office™	\$1,110 MAX pkg.	\$999	included	included
CCH Small Firm Services TaxWise®	\$1,084	\$867	included	included
CCH, a Wolters Kluwer Business ProSystem fx Tax	\$3,445	call for details	\$395-\$895	call for details
Drake Software Drake Tax Software	\$995-\$1,395 dep. on pur. date	\$995-\$1,395	included	included
Greatland Corporation Great Tax™	\$390-\$2,560 8 pkgs. available	renewal discount	included	—
HowardSoft® Tax Preparer®	\$229 for standard level	\$229	\$189 for standard level	\$189
Intuit (Lacerte Tax) Lacerte Tax	\$2,450	15% discount by 5/31	\$395	15% discount by 5/31
Intuit (ProSeries Professional) ProSeries	\$1,299	renewal discount	all states included	renewal discount
NTS Services Corp. TaxVision	\$800	\$600	\$900	\$675
OnLine Taxes, Inc. OLTPRO	\$349-\$599 unlimited	\$299	included	included
IntelliTax IntelliTax Enterprise	\$1,995	seasonal discounts	Included	Included
IntelliTax IntelliTax Essentials	\$995	seasonal discounts	included	included
IntelliTax IntelliTax Expert	\$1,495	seasonal discounts	included	included
Petz Enterprises, Inc. CrossLink	\$895	renewal discount	included	renewal discount
Petz Enterprises, Inc. V-Tax	\$2,500 first 10 offices	call for details	included	included
RCS TaxSlayer Pro TaxSlayer Pro	\$995	\$795	included	included
RedGear Technologies TaxWorks	\$1,095	\$1,095	\$200 first state	\$200 first state
TAX\$IMPLE, Inc. TAX\$IMPLE	\$495-\$695	\$495-\$695	\$250-\$320	\$250-\$320
Taxsoftware.com Taxsoftware.com	\$199	\$199	included	included
Taxware Systems Inc. Taxware 1040 Wintax	\$1,250	\$1,250	included	included
Thomson Reuters GoSystem Tax ES	\$2,500 & up	\$2,500 & up	included	included
Thomson Reuters UltraTax CS	\$2,200	\$1,920	\$225-\$550	\$225-\$550

pay-per-return pricing	licensing agreement restrictions	date 2007 1040 package shipped	expected 2008 delivery date	number of updates in 2007	updates available online	number of users for 2007 package	% of renewals from 2006 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)
n	n	1/08/08	1/08/09	3	y	n/a	n/a	n	9am-10pm sa 9am-6pm; su 1pm-6pm	9am-6pm	100+	10	16mb 32mb recommended	40mb
y	y	11/11/07	11/10/08	5	y	35,000+ firms	92%	y	8am-10pm sa 9am-5pm	8am-6pm	300+	16	256mb	225mb
y	n	11/30/07	11/24/08	5	y	10,000+ firms	95%	y	7:30am-12am sa 8:30am-6pm; su 1pm-4pm	8am-6pm	300+	23	512mb	225mb
y	n	12/07	12/08	10	y	250,000+	95%+	y	4/7-4/15 8am-12am sa 9am-8pm; su 10am-6pm	9am-8pm	450+	40+	512mb	150mb
y	n	11/28/07	11/28/08	3 CD's	y	26,000+	94%+	n	8am-10pm sa 8am-6pm	8am-9pm sa9am-6pm	200+	31	256mb	150mb
y	n	12/07	12/08	3-4 CD's	y	—	90%	n	extended hours during tax season	9am-6pm	—	34+	1gb	varies dep. on package
n	n	1/08	1/09	n/a	y	n/a	n/a	y fax	11am-9pm sa 12pm-5pm as needed	12pm-7pm	n/a	29	256mb	60mb max configuration
y	y	11/08/07	11/08/08	5 CD's	y	40,000+ firms	95%+	y	extended hours during tax season	9:30am-8pm	170	27	512mb	40-50mb for 1040 + 1 state
y	n	11/15/07	11/15/08	auto updates	y	67,000 firms	94%	y	8am-10pm; sa 11am-6pm su 12pm-5pm	9am-8pm	79	27	512mb	512mb
y	n	12/07	12/08	auto updates	y	2,200	95%	y	10am-10pm	9am-6pm	30	19	128mb	750mb
n	n	12/07	12/08	5	y	n/a	n/a	y	8am-12am	8am-6pm	50+	9	512mb	39.8mb
n	n	11/15/07	11/10/08	16	y	10,000	96%	y	8am-12am sa 9am-9pm; su 10am-6pm	9am-8pm	111	24	1gb	150mb
y	n	11/15/07	11/10/08	16	y	10,000	96%	y	8am-12am sa 9am-9pm; su 10am-6pm	9am-8pm	111	24	1gb	150mb
n	n	11/15/07	11/10/08	16	y	10,000	96%	y	8am-12am sa 9am-9pm; su 10am-6pm	9am-8pm	111	24	1gb	150mb
y	n	12/10/07	12/10/08	auto updates	y	—	95%	y	24/7	11am-7:30 pm	—	34+	128mb	50mb
y	n	12/10/07	12/10/08	auto updates	y	—	97%	y	24/7	11am-7:30 pm	—	34+	100% web based	100% web based
n	n	12/10/07	12/10/08	3	y	4,000+	97%	n	24/7	8am-5pm	50	40+	512mb	75mb
y	n	12/26/07	12/26/08	8	y	—	90%	y	8am-10pm	10am-7pm	200	36	512mb	800mb
y	y	12/27/07	12/27/08	2	y	n/a	92%+	y	8:15am-11pm sa 10am-4pm	8:15am-5pm	60+	25+	512mb	20mb
y	n	1/02/08	1/02/09	auto updates	y	5,782	—	n	6am-12am (until 3am on deadlines)	9am-7pm	—	—	any	web based
n	y	12/07	12/08	various	y	—	90%	y	9am-9pm	11am-8pm	—	29	512mb	60mb
n	y	12/02/07	12/02/08	8	y	75,000	99.9%	y	8:30am-9:30 pm sa 9am-6pm; su select	9am-8pm	140	43	512mb	call for details
y	y	11/19/07	11/18/08	4 CD's	y	20,000+	95.5%	y	9am-10pm; sa 9am-6pm su 10am-6pm select	9am-8pm	150+	29	512mb	25mb

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
2nd Story Software, Inc. TaxACT	n/a	tiered pricing (unlimited fed = \$350; unlimited state = \$150)	sb	y	y
CCH Small Firm Services 1040, 1040 Office, MAX®, Max® for Business, Total Tax Office™, Total Tax & Accounting Office™	n	n	both	y	y
CCH Small Firm Services TaxWise®	n	varies by package; unlimited available in some packages	both	y	y
CCH, a Wolters Kluwer Business ProSystem fx Tax	y	\$3.50/return; unlimited available	both	y	y
Drake Software Drake Tax Software	n	n	sb	y	y
Greatland Corporation Great Tax™	n	unlimited buydown options available	sb	y	y
HowardSoft® Tax Preparer®	n	n/a	both	y	y
Intuit (Lacerte Tax) Lacerte Tax	y	\$3/fed; \$3/state \$995 unlimited use	sb	y	y
Intuit (ProSeries Professional) ProSeries	call for details	\$3/fed; \$2/state	none	y	y
NTS Services Corp. TaxVision	n	unlimited free e-filing	sb	y	y
OnLine Taxes, Inc. OLTPRO	n	n	both	y	y
IntelliTax IntelliTax Enterprise	n	varies	sb	y	y
IntelliTax IntelliTax Essentials	n	varies	sb	y	y
IntelliTax IntelliTax Expert	n	varies	sb	y	y
Petz Enterprises, Inc. CrossLink	n	n	sb	y	y
Petz Enterprises, Inc. V-Tax	n	n	sb	y	y
RCS TaxSlayer Pro TaxSlayer Pro	n	n	direct	y	y
RedGear Technologies TaxWorks	n	n	sb	y	y
TAX\$IMPLE, Inc. TAX\$IMPLE	\$0-\$900	\$0-\$9.95	both	y	y
Taxsoftware.com Taxsoftware.com	n	n	sb	y	y
Taxware Systems Inc. Taxware 1040 Wintax	\$150 or N/C	n/a	direct	y	y
Thomson Reuters GoSystem Tax ES	n	y	direct	y	y
Thomson Reuters UltraTax CS	n	y	both	y	y

States Supported by Each Software Package

	1040, 1040 Office, MAX [®] , MAX [®] for Business, Total Tax Office [™] , Total Tax & Accounting Office [™]	CrossLink	Drake Tax Software	GoSystem Tax ES	Great Tax [™]	IntelliTax Enterprise	IntelliTax Essentials	IntelliTax Expert	Lacerte Tax	OLTPRO	ProSeries	ProSystem fx Tax	TaxACT	Tax Preparer [®]	TAX\$IMPLE	TaxSlayer Pro	Taxsoftware.com	TaxVision	Taxware 1040 Wintax	TaxWise [®]	TaxWorks	Ultra Tax CS	V-Tax
Alabama	X	X	X	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	X	X
Arizona	X	X	X	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	X	X	X
California	X	X	X	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	X	X	X
Connecticut	X	X	X	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	X	X	X
DC	X	X	X	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	X	X
Georgia	X	X	X	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	X	X	X
Idaho	X	X	X	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	X	X	X
Indiana	X	X	X	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	X	X	X
Kansas	X	X	X	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	X	X	X
Louisiana	X	X	X	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	X	X	X
Maryland	X	X	X	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	X	X	X
Michigan	X	X	X	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	X	X	X
Mississippi	X	X	X	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	X	X	X
Montana	X	X	X	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	X	X	X
Nevada	X	X	X	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	X	X	X
New Jersey	X	X	X	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	X	X	X
New York	X	X	X	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	X	X	X
North Dakota	X	X	X	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	X	X	X
Oklahoma	X	X	X	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	X	X	X
Pennsylvania	X	X	X	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	X	X	X
South Carolina	X	X	X	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	X	X	X
Tennessee	X	X	X	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	X	X
Utah	X	X	X	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	X	X	X
Virginia	X	X	X	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	X	X	X
West Virginia	X	X	X	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	X	X	X
Wyoming	X	X	X	X	X	X	X	X	X	X	X	X			X	X		X	X	X	X	X	X