

IRM PROCEDURAL UPDATE

DATE: 01/16/2026

NUMBER: 26U0096

SUBJECT: Start-Up Changes

AFFECTED IRM(s)/SUBSECTION(s): 3.12.14

CHANGE(s):

IRM 3.12.14.13.3.28(3) - Updated the Credit Reduction States for tax year 2025.

(3) Credit Reduction States for tax year 2025 are:

- Virgin Islands, 4.5%
- California, 1.2%

IRM 3.12.14.30.1(3) b - Statute Control - Removed the Statute Returns clearing exception process for BMF.

(3) **Correction Procedures:**

- Correct all misplaced entries, coding and transcription errors.
- Do not send the returns listed in the following table to Statute Control for clearance. Instead, do the following:

Statute Control

If	Then
<ul style="list-style-type: none">○ Return is prepared by Compliance (e.g., IRC 6020(b)),○ Return is secured by Examination/Collections, or is secured by TE/GE, including TE/GE or TE/GE Employee Plan (EP) Exam,○ Return has a Transaction Code (TC) 59X,○ Return has "ICS" (Integrated Collection System) notated on the face of the return,	Enter "W" in Field 01CCC and on the return and continue processing.

<ul style="list-style-type: none"> ○ Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached, ○ Return has a stamp indicating a previous clearance by Statute Control within the last 90 days, 	
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c. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

Error Code 001 Correction Procedures

If	Then
Field 01RCD is blank,	<ol style="list-style-type: none"> 1. Enter the Received Date in Field 01RCD. Use the earliest date, if multiple Received Dates are present. 2. See IRM 3.12.14.8.9, Field 01RCD - Received Date, to determine the Received Date.
CCC "W" was entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that indicates a previous clearance by Statute Control within the last 90 days,	<p>Enter CCC "W" in Field 01CCC and on the return.</p> <p>Note: Do not send the return to Statute Control.</p>
The return is not stamped by Statute Control within the last 90 days,	<ol style="list-style-type: none"> 1. Suspend (SSPND) with Action Code 310. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, to route to Statute Control.

IRM 3.12.14.30.1(3) c - Error Code 001 Correction Procedures - Removed the Statute Returns clearing exception process for BMF.

(3) Correction Procedures:

- a. Correct all misplaced entries, coding and transcription errors.
- b. Do not send the returns listed in the following table to Statute Control for clearance. Instead, do the following:

Statute Control

If	Then
<ul style="list-style-type: none"> ○ Return is prepared by Compliance (e.g., IRC 6020(b)), ○ Return is secured by Examination/Collections, or is secured by TE/GE, including TE/GE or TE/GE Employee Plan (EP) Exam, ○ Return has a Transaction Code (TC) 59X, ○ Return has "ICS" (Integrated Collection System) notated on the face of the return, ○ Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached, ○ Return has a stamp indicating a previous clearance by Statute Control within the last 90 days, 	Enter "W" in Field 01CCC and on the return and continue processing.

c. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

Error Code 001 Correction Procedures

If	Then
Field 01RCD is blank,	<ol style="list-style-type: none"> 1. Enter the Received Date in Field 01RCD. Use the earliest date, if multiple Received Dates are present. 2. See IRM 3.12.14.8.9, Field 01RCD - Received Date, to determine the Received Date.
CCC "W" was entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that indicates a previous clearance by Statute Control within the last 90 days,	Enter CCC "W" in Field 01CCC and on the return. Note: Do not send the return to Statute Control.
The return is not stamped by Statute Control within the last 90 days,	<ol style="list-style-type: none"> 1. Suspend (SSPND) with Action Code 310.

	2. Prepare Form 4227, Intra-SC Reject or Routing Slip, to route to Statute Control.
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Exhibit 3.12.14-34 - Updated the Tax Rates for tax year 2025.

Tax Year 2025

Taxable Income is Over	But Not Over	Percent of Taxable Income	Of Excess Over
\$0	\$3,150	10% of Taxable income	\$0
\$3,150	\$11,450	\$315 + 24%	\$3,150
\$11,450	\$15,650	\$2,307 + 35%	\$11,450
\$15,650	and greater	\$3,777 + 37%	\$15,650

Tax year 2025 example: If taxable income equals \$14,000 subtract \$11,450, leaving \$2,550. Multiply \$2,550 by 35% (0.35) = \$892.50. \$892.50 plus \$2,307 = \$3,199.50 tax owed.

Tax Year 2024

Taxable Income is Over	But Not Over	Percent of Taxable Income	Of Excess Over
\$0	\$3,100	10% of Taxable income	\$0
\$3,100	\$11,150	\$310 + 24%	\$3,100
\$11,150	\$15,200	\$2,242 + 35%	\$11,150
\$15,200	and greater	\$3,659.50 + 37%	\$15,200

Tax year 2024 example: If taxable income equals \$14,000 subtract \$11,150, leaving \$2,850. Multiply \$2,850 by 35% (0.35) = \$997.50. \$997.50 plus \$2,242 = \$3,239.50 tax owed.

Tax Year 2023

Taxable Income is Over	But Not Over	Percent of Taxable Income	Of Excess Over
\$0	\$2,900	10% of Taxable Income	\$0
\$2,900	\$10,550	\$290 + 24%	\$2,900

\$10,550	\$14,450	\$2,126 + 35%	\$10,550
\$14,450	and greater	\$3,491 + 37%	\$14,450

Tax year 2023 example: If taxable income equals \$12,000, subtract \$10,550, leaving \$1,450. Multiply \$1,450 by 35% (0.35) = \$507.50. \$507.50 plus \$2,126 = \$2,633.50 tax owed.

Tax Year 2022

Taxable Income is Over	But Not Over	Percent of Taxable Income	Of Excess Over
\$0	\$2,750	10% of Taxable Income	\$0
\$2,750	\$9,850	\$275 + 24%	\$2,750
\$9,850	\$13,450	\$1,979 + 35%	\$9,850
\$13,450	and greater	\$3,239 + 37%	\$13,450

Current tax year tax rate example: If taxable income equals \$10,000, subtract \$9,850, leaving \$150. Multiply \$150 by 35% (0.35) = \$52.50. \$52.50 plus \$1,979 = \$2031.50 tax owed.

Tax Year 2021

Taxable Income is Over	But Not Over	Percent of Taxable Income	Of Excess Over
\$0	\$2,650	10% of Taxable Income	\$0
\$2,650	\$9,550	\$265 + 24%	\$2,650
\$9,550	\$13,050	\$1,921 + 35%	\$9,550
\$13,050	and greater	\$3,146 + 37%	\$13,050

Current tax year tax rate example: If taxable income equals \$10,000 subtract \$9,550, leaving \$450. Multiply \$450 by 35% (0.35) = \$157.50. \$157.50 plus \$1,921 = \$2,078.50 tax owed.

Tax Year 2020

Taxable Income is Over	But Not Over	Percent of Taxable Income	Of Excess Over
\$0	\$2,600	10% of Taxable Income	\$0

\$2,600	\$9,450	\$260 + 24%	\$2,600
\$9,450	\$12,950	\$1,904 + 35%	\$9,450
\$12,950	and greater	\$3,129 + 37%	\$12,950

Current tax year tax rate example: If taxable income equals \$10,000 subtract \$9,450, leaving \$550. Multiply \$550 by 35% (0.35) = \$192.50. \$192.50 plus \$1,904 = \$2,096.50 tax owed.

Tax Year 2019

Taxable Income is Over	But Not Over	Percent of Taxable Income	Of Excess Over
\$0	\$2,600	10% of Taxable Income	\$0
\$2,600	\$9,300	\$260 + 24%	\$2,600
\$9,300	\$12,750	\$1,868 + 35%	\$9,300
\$12,750	and greater	\$3,075.50 + 37%	\$12,750

Current tax year tax rate example: If taxable income equals \$10,000 subtract \$9,300, leaving \$700. Multiply \$700 by 35% (0.35) = \$245. \$245 plus \$1,868 = \$2,113 tax owed.

Tax Year 2018

Taxable Income is Over	But Not Over	Percent of Taxable Income	Of Excess Over
\$0	\$2,550	10% of Taxable Income	\$0
\$2,550	\$9,150	\$255 + 24%	\$2,550
\$9,150	\$12,500	\$1,839 + 35%	\$9,150
\$12,500	and greater	\$3,011.50 + 37%	\$12,500

Current tax year tax rate example: If taxable income equals \$10,000 subtract \$9,150, leaving \$850. Multiply \$850 by 35% (0.35) = \$297.50. \$297.50 plus \$1868.00 = \$2165.50 tax owed.

Tax Year 2017

Taxable Income is Over	But Not Over	Percent of Taxable Income	Of Excess Over
0	\$2,550	15% of Taxable Income	\$0

\$2,550	\$5,950	\$382.50 + 25%	\$2,550
\$5,950	\$9,050	\$1,232.50 + 28%	\$5,950
\$9,050	\$12,400	\$2,100.50 + 33%	\$9,050
\$12,400	and greater	\$3,206 + 39.6%	\$12,400

Exhibit 3.12.14-35 - Updated the Bankruptcy Estate Tax Rate Schedule for tax year 2025.

2025 Tax Rate Schedule - If Line 15, Form 1040 (taxable income) is:

Taxable income is Over	But Not Over	The Tax Is	Of The Amount Over
\$0	\$11,925	10%	\$0
\$11,925	\$48,475	\$1,195.20 + 12%	\$11,925
\$48,475	\$103,350	\$5,578.50 + 22%	\$48,475
\$103,350	\$197,300	\$17,651 + 24%	\$103,350
\$197,300	\$250,525	\$40,199 + 32%	\$197,300
\$250,525	\$375,800	\$57,231 + 35%	\$250,525
\$375,800	and greater	\$101,077.25 + 37%	\$375,800

Bankruptcy current tax year rate example: If taxable income is \$50,000, subtract \$48,475, leaving \$1,525. Multiply \$1,525 by 22% (0.22) = \$335.50 plus \$5,578.50 = \$5,914.00 tax owed.

2024 Tax Rate Schedule - If Line 15, Form 1040 (taxable income) is:

Taxable income is Over	But Not Over	The Tax Is	Of The Amount Over
\$0	\$11,600	10%	\$0
\$11,600	\$47,150	\$1,160.00 + 12%	\$11,600
\$47,150	\$100,525	\$5,426.00 + 22%	\$47,150
\$100,525	\$191,950	\$17,168.50 + 24%	\$100,525
\$191,950	\$243,725	\$39,110.50 + 32%	\$191,950

\$243,725	\$365,600	\$55,678.50 + 35%	\$243,725
\$365,600	and greater	\$98,334.75 + 37%	\$365,600

Bankruptcy 2024 tax year tax rate example: If taxable income is \$50,000, subtract \$47,150, leaving \$2,850. Multiply \$2,850 by 22% (0.22) = \$627 plus \$5,426 = \$6,053.00 tax owed.

2023 Tax Rate Schedule - If Line 15, Form 1040 (taxable income) is:

Taxable Income is Over	But Not Over	The Tax Is	Of The Amount Over
\$0	\$11,000	10%	\$0
\$11,000	\$44,725	\$1,100 + 12%	\$11,000
\$44,725	\$95,375	\$5,147 + 22%	\$44,725
\$95,375	\$182,100	\$16,290 + 24%	\$95,375
\$182,100	\$231,250	\$37,104 + 32%	\$182,100
\$231,250	\$346,875	\$52,832 + 35%	\$231,250
\$346,875	and greater	\$93,300.75 + 37%	\$346,875

Bankruptcy 2023 tax year tax rate example: If taxable income is \$50,000. subtract \$44,725, leaving \$5,275. Multiply \$5,275 by 22% (0.22) = \$1,160.50 plus \$5,147 = \$6,307.50 tax owed.

2022 Tax Rate Schedule - If Line 15, Form 1040 (taxable income) is:

Taxable Income is Over	But Not Over	The Tax Is	Of The Amount Over
\$0	\$10,275	10%	\$0
\$10,275	\$41,775	\$1,027.50 + 12%	\$10,275
\$41,775	\$89,075	\$4,807.50 + 22%	\$41,775
\$89,075	\$170,050	\$15,213.50 + 24%	\$89,075
\$170,050	\$215,950	\$34,647.50 + 32%	\$170,050
\$215,950	\$323,925	\$49,335.50 + 35%	\$215,950
\$323,925	and greater	\$87,126.75 + 37%	\$323,925

Bankruptcy 2022 tax year tax rate example: If taxable income is \$50,000. subtract \$41,775, leaving \$8,225. Multiply \$8,225 by 22% (0.22) = \$1,809.50 plus \$4,807.50 = \$6,617 tax owed.

2021 Tax Rate Schedule - If Line 15, Form 1040 (taxable income) is:

Taxable Income is Over	But Not Over	The Tax Is	Of The Amount Over
\$0	\$9,950	10%	\$0
\$9,950	\$40,525	\$995 + 12%	\$9,950
\$40,525	\$86,375	\$4,664 + 22%	\$40,525
\$86,375	\$164,925	\$14,751 + 24%	\$86,375
\$164,925	\$209,425	\$33,603 + 32%	\$164,925
\$209,425	\$314,150	\$47,843 + 35%	\$209,425
\$314,150	and greater	\$84,496.75 + 37%	\$314,150

2020 Tax Rate Schedule - If Line 15, Form 1040 (taxable income) is:

Taxable Income is Over	But Not Over	The Tax Is	Of The Amount Over
\$0	\$9,875	10%	\$0
\$9,875	\$40,125	\$987.50 + 12%	\$9,875
\$40,125	\$85,525	\$4,617.50 + 22%	\$40,125
\$85,525	\$163,300	\$14,605.50 + 24%	\$85.525
\$163,300	\$207,350	\$33,271.50 + 32%	\$163,300
\$207,350	\$311,025	\$47,367.50 + 35%	\$207,350
\$311,025	And greater	\$83,653.75 + 37%	\$311,025

2019 Tax Rate Schedule - If Line 11b, Form 1040 (taxable income) is:

Taxable Income is Over	But Not Over	The Tax Is	Of The Amount Over
\$0	\$9,700	10%	\$0
\$9,700	\$39,475	\$970 + 12%	\$9700

\$39,475	\$84,200	\$4,543 + 22%	\$39,475
\$84,200	\$160,725	\$14,382.50 + 24%	\$84,200
\$160,725	\$204,100	\$32,748.50 + 32%	\$160,725
\$204,100	\$306,175	\$46,628.50 + 35%	\$204,100
\$306,175	And greater	\$82,354.75 + 37%	\$306,175

2018 Tax Rate Schedule - If Line 10, Form 1040 (taxable income) is:

Taxable Income is Over	But Not Over	The Tax Is	Of The Amount Over
\$0	\$9,525	10%	\$0
\$9,525	\$38,700	\$952.50 + 12%	\$9,525
\$38,700	\$82,500	\$4,453.50 + 22%	\$38,700
\$82,500	\$157,500	\$14,089.50 + 24%	\$82,500
\$157,500	\$200,000	\$32,089.50 + 32%	\$157,500
\$200,000	\$300,000	\$45,689.50 + 35%	\$200,000
\$300,000	And greater	\$80,689.50 + 37%	\$300,000

2017 Tax Rate Schedule - If Line 43, Form 1040 (taxable income) is:

Over-	But not over-	The tax is:	of the amount over-
\$0	\$9,325	10%	\$0
\$9,325	\$37,950	\$932.50 + 15%	\$9,325
\$37,950	\$76.550	\$5,226.25 + 25%	\$37,950
\$76,550	\$116.675	\$14,876.25 + 28%	\$76,550
\$116,675	\$208,350	\$26,111.25 + 33%	\$116,675
\$208,350	\$235,350	\$56,364.00 + 35%	\$208,350
\$235,350	And greater	\$65,814.00 + 39.6%	\$235,350

2016 Tax Rate Schedule - If Line 43, Form 1040 (taxable income) is:

Over-	But not over-	The tax is:	of the amount over-
\$0	\$9,275	10%	\$0
\$9,275	\$37,650	\$927.50 + 15%	\$9,275
\$37,650	\$75,950	\$5,183.75 + 25%	\$37,650
\$75,950	\$115,725	\$14,758.75 + 28%	\$75,950
\$115,725	\$206,675	\$25,895.75 + 33%	\$115,725
\$206,675	\$233,475	\$55,909.25 + 35%	\$206,675
\$233,475	And greater	\$65,289.25 + 39.6%	\$233,475

2015 Tax Rate Schedule - If Line 43, Form 1040 (taxable income) is:

Over-	But not over-	The tax is:	of the amount over-
\$0	\$9,225	10%	\$0
\$9,225	\$37,450	\$922.50 + 15%	\$9,225
\$37,450	\$75,600	\$5,156.25 + 25%	\$37,450
\$75,600	\$115,225	\$14,693.75 + 28%	\$75,600
\$115,225	\$205,750	\$25,788.75 + 33%	\$115,225
\$205,750	\$232,425	\$55,662.00 + 35%	\$205,750
\$232,425	And greater	\$64,998.25 + 39.6%	\$232,425

2014 Tax Rate Schedule - If Line 43, Form 1040 (taxable income) is:

Over-	But not over-	The tax is:	of the amount over-
\$0	\$9,075	10%	\$0
\$9,075	\$36,900	\$907.50 + 15%	\$9,075
\$36,900	\$74,425	\$5,081.25 + 25%	\$36,900
\$74,425	\$113,425	\$14,462.50 + 28%	\$74,425
\$113,425	\$202,550	\$25,382.50 + 33%	\$113,425

\$202,550	\$228,800	\$54,793.75 + 35%	\$202,550
\$228,800	And greater	\$63,981.25 + 39.6%	\$228,800

2013 Tax Rate Schedule - If Line 43, Form 1040 (taxable income) is:

Over-	But not over-	The tax is:	of the amount over-
\$0	\$8,925	10%	\$0
\$8,925	\$36,250	\$892.50 + 15%	\$8,925
\$36,250	\$73,200	\$4,991.25 + 25%	\$36,250
\$73,200	\$111,525	\$14,228.75 + 28%	\$73,200
\$111,525	\$199,175	\$24,959.75 + 33%	\$111,525
\$199,175	\$225,000	\$53,884.25 + 35%	\$199,175
\$225,000	And greater	\$62,923.00 + 39.6%	\$225,000

2012 Tax Rate Schedule - If Line 43, Form 1040 (taxable income) is:

Over-	But not over-	The tax is:	of the amount over-
\$0	\$8,700	10%	\$0
\$8,700	\$35,350	\$870.00 + 15%	\$8,700
\$35,350	\$71,350	\$4,867.50 + 25%	\$35,350
\$71,350	\$108,725	\$13,867.50 + 28%	\$71,350.
\$108,725	\$194,175	\$24,332.50 + 33%	\$108,725
\$194,175	And greater	\$52,531.00 + 35%	\$194,175

2011 Tax Rate Schedule - If Line 43, Form 1040 (taxable income) is:

Over-	But not over-	The tax is:	of the amount over-
\$0	\$8,500	10%	\$0
\$8,500	\$34,500	\$850 + 15%	\$8,500
\$34,500	\$69,675	\$4,750 + 25%	\$34,500

\$69,675	\$106,150	\$13,543.75 + 28%	\$69,675
\$106,150	\$189,575	\$23,756.75 + 33%	\$106,150
\$189,575	And greater	\$51,287 + 35%	\$189,575

2010 Tax Rate Schedule - If Line 43, Form 1040 (taxable income) is:

Over-	But not over-	The tax is:	of the amount over-
\$0	\$8,375	10%	\$0
\$8,375	\$34,000	\$837.50 + 15%	\$8,375
\$34,000	\$68,650	\$4,681.25 + 25%	\$34,000
\$68,650	\$104,625	\$13,343.75 + 28%	\$68,650
\$104,625	\$186,825	\$23,416.75 + 33%	\$104,625
\$186,825	And greater	\$50,542.75 + 35%	\$186,825

2009 Tax Rate Schedule - If Line 43, Form 1040 (taxable income) is:

Over-	But not over-	The tax is:	of the amount over-
\$0	\$8,350	10%	\$0
\$8,350	\$33,950	\$835 + 15%	\$8,350
\$33,950	\$68,525	\$4,675 + 25%	\$33,950
\$68,525	\$104,425	\$13,318.75 + 28%	\$68,525
\$104,425	\$186,475	\$23,370.75 + 33%	\$104,425
\$186,475	And greater	\$50,447.25 + 35%	\$186,475

2008 Tax Rate Schedule - If Line 43, Form 1040 (taxable income) is:

Over-	But not over-	The tax is:	of the amount over-
\$0	\$8,025	10%	\$0
\$8,025	\$32,550	\$802.50 + 15%	\$8,025
\$32,550	\$65,725	\$4,481.25 + 25%	\$32,550

\$65,725.	\$100,150	\$12,775 + 28%	\$65,725
\$100,150	\$178,850	\$22,414 + 33%	\$100,150
\$178,850	And greater	\$48,385 + 35%	\$178,850

Exhibit 3.12.14-47 - Updated the Tax Years and Credit Reduction States for tax year 2025.

YEAR	STATE	STATE CODE	RATE
2025	California	CA	1.2%
2024	California	CA	0.9%
2024	New York	NY	0.9%
2023	California	CA	3.9%
2023	New Jersey	NJ	3.9%
2022	California	CA	0.3%
2022	Connecticut	CT	0.3%
2022	Illinois	IL	0.3%
2022	New York	NY	0.3%
2025	Virgin Islands (U.S.)	VI	4.5%
2024	Virgin Islands (U.S.)	VI	4.2%
2023	Virgin Islands (U.S.)	VI	3.9%
2022	Virgin Islands (U.S.)	VI	3.6%
2021	Virgin Islands (U.S.)	VI	3.3%
2020	Virgin Islands (U.S.)	VI	3.0%
2019	Virgin Islands (U.S.)	VI	2.7%
2018	Virgin Islands (U.S.)	VI	2.4%
2017	California	CA	2.1%
2017	Virgin Islands (U.S.)	CA	2.1%

2016	California	CA	1.8%
2016	Virgin Islands (U.S.)	VI	1.8%
2015	California	CA	1.5%
2015	Connecticut	CT	2.1%
2015	Ohio	OH	1.5%
2015	Virgin Islands (U.S.)	VI	1.5%
2014	California	CA	1.2%
2014	Connecticut	CT	1.7%
2014	Indiana	IN	1.5%
2014	Kentucky	KY	1.2%
2014	New York	NY	1.2%
2014	North Carolina	NC	1.2%
2014	Ohio	OH	1.2%
2014	Virgin Islands (U.S.)	VI	1.2%
2013	Arkansas	AR	0.9%
2013	California	CA	0.9%
2013	Connecticut	CT	0.9%
2013	Delaware	DE	0.6%
2013	Georgia	GA	0.9%
2013	Indiana	IN	1.2%
2013	Kentucky	KY	0.9%
2013	Missouri	MO	0.9%
2013	New York	NY	0.9%
2013	North Carolina	NC	0.9%
2013	Ohio	OH	0.9%
2013	Rhode Island	RI	0.9%

2013	Virgin Islands (U.S.)	VI	1.2%
2013	Wisconsin	WI	0.9%
2012	Arizona	AZ	0.3%
2012	Arkansas	AR	0.6%
2012	California	CA	0.6%
2012	Connecticut	CT	0.6%
2012	Delaware	DE	0.3%
2012	Florida	FL	0.6%
2012	Georgia	GA	0.6%
2012	Indiana	IN	0.9%
2012	Kentucky	KY	0.6%
2012	Missouri	MO	0.6%
2012	Nevada	NV	0.6%
2012	New Jersey	NJ	0.6%
2012	New York	NY	0.6%
2012	North Carolina	NC	0.6%
2012	Ohio	OH	0.6%
2012	Rhode Island	RI	0.6%
2012	Vermont	VT	0.3%
2012	Virgin Islands (U.S.)	VI	1.5%
2012	Wisconsin	WI	0.6%
2011	Arkansas	AR	0.3%
2011	California	CA	0.3%
2011	Connecticut	CT	0.3%
2011	Florida	FL	0.3%
2011	Georgia	GA	0.3%

2011	Illinois	IL	0.3%
2011	Indiana	IN	0.6%
2011	Kentucky	KY	0.3%
2011	Michigan	MI	0.9%
2011	Minnesota	MN	0.3%
2011	Missouri	MO	0.3%
2011	Nevada	NV	0.3%
2011	New Jersey	NJ	0.3%
2011	New York	NY	0.3%
2011	North Carolina	NC	0.3%
2011	Ohio	OH	0.3%
2011	Pennsylvania	PA	0.3%
2011	Rhode Island	RI	0.3%
2011	Virginia	VA	0.3%
2011	Virgin Islands (U.S.)	VI	0.3%
2011	Wisconsin	WI	0.3%
2010	South Carolina	SC	0.3%
2010	Indiana	IN	0.3%
2010	Michigan	MI	0.6%
2009	Michigan	MI	0.3%
2008	None		
2007	None		
2006	None		