

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,	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.

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"> Enter the Received Date in Field 01RCD. Use the earliest date, if multiple Received Dates are present. 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"> 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 = \$2,031.50 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		