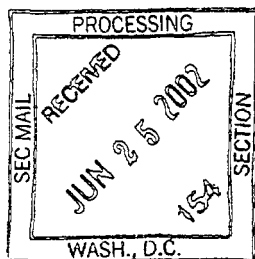


UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549



## FORM D

NOTICE OF SALE OF SECURITIES  
PURSUANT TO REGULATION D,  
SECTION 4(6), AND/OR  
UNIFORM LIMITED OFFERING EXEMPTION

216-10865-62

| OMB APPROVAL                             |              |
|------------------------------------------|--------------|
| OMB Number:                              | 3235-0076    |
| Expires:                                 | May 31, 2002 |
| Estimated average burden hours per form: | 1.00         |

| SEC USE ONLY  |  |        |
|---------------|--|--------|
| Prefix        |  | Serial |
| DATE RECEIVED |  |        |

Name of Offering: ( ☐ check if this is an amendment and name has changed, and indicate change.)

**CONVERTIBLE DEBT FINANCING**

Filing Under (Check box(es) that apply): ☐ Rule 504 ☐ Rule 505 ☒ Rule 506 ☐ Section 4(6) ☐ ULOE

Type of Filing: ☐ New Filing ☒ Amendment

**A. BASIC IDENTIFICATION DATA**

1. Enter the information requested about the issuer

Name of Issuer ( ☐ check if this is an amendment and name has changed, and indicate change.)

**PAYROLL ONLINE CORPORATION**

Address of Executive Offices (Number and Street, City, Zip Code)

13434 NE 16<sup>th</sup> Street, Suite 220, Bellevue, WA 98005

Telephone Number (Including Area Code)

(425) 747-3985

Address of Principal Business Operations (if different from Executive Offices) (Number and Street, City, State, Zip Code)

Telephone Number (Including Area Code)

Brief Description of Business

Financial information and payroll services provider.

Type of Business Organization

- ☒ corporation ☐ limited partnership, already formed ☐ other (please specify):  
☐ business trust ☐ limited partnership, to be formed

Actual or Estimated Date of Incorporation or Organization: Month Year ☒ Actual ☐ Estimated  
DEC 1993

Jurisdiction of Incorporation or Organization: (Enter two-letter U.S. Postal Service abbreviation for State;  
CN for Canada; FN for other foreign jurisdiction) WA

**GENERAL INSTRUCTIONS**

**Federal:**

*Who Must File:* All issuers making an offering of securities in reliance on an exemption under Regulation D or Section 4(6), 17 CFR 230.501 et seq. or 15 U.S.C. 77d(6).

*When to File:* A notice must be filed no later than 15 days after the first sale of securities in the offering. A notice is deemed filed with the U.S. Securities and Exchange Commission (SEC) on the earlier of the date it is received by the SEC at the address given below or, if received at that address after the date on which it is due, on the date it was mailed by United States registered or certified mail to that address.

*Where to File:* U.S. Securities and Exchange Commission, 450 Fifth Street N.W., Washington, D.C. 20549.

*Copies Required:* Five (5) copies of this notice must be filed with the SEC, one of which must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or bear typed or printed signatures.

*Information Required:* A new filing must contain all information requested. Amendments need only report the name of the issuer and offering, any changes thereto, the information requested in Part C, and any material changes from the information previously supplied in Parts A and B. Part E and the Appendix need not be filed with the SEC.

*Filing Fee:* There is no federal filing fee.

**State:**

This notice shall be used to indicate reliance on the Uniform Limited Offering Exemption (ULOE) for sales of securities in those states that have adopted ULOE and have adopted this form. Issuers relying on ULOE must file a separate notice with the Securities Administrator in each state where sales are to be, or have been made. If a state requires the payment of a fee as a precondition to the claim for the exemption, a fee in the proper amount shall accompany this form. This notice shall be filed in the appropriate states in accordance with the state law. The Appendix to the notice constitutes a part of this notice and must be completed.

**ATTENTION**

Failure to file notice in the appropriate states will not result in a loss of the federal exemption. Conversely, failure to file the appropriate federal notice will not result in a loss of an available state exemption unless such exemption is predicated on the filing of a federal notice.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

**B. INFORMATION ABOUT OFFERING**

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                     |                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                 | No                                  |
| 1. Has the issuer sold, or does the issuer intend to sell, to non-accredited investors in this offering? .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Answer also in Appendix, Column 2, if filing under ULOE.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                     |                                     |
| 2. What is the minimum investment that will be accepted from any individual? .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     | 20,000                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                 | No                                  |
| 3. Does the offering permit joint ownership of a single unit? .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 4. Enter the information requested for each person who has been or will be paid or given, directly or indirectly, any commission or similar remuneration for solicitation of purchasers in connection with sales of securities in the offering. If a person to be listed is an associated person or agent of a broker or dealer requested with the SEC and/or with a state or states, list the name of the broker or dealer. If more than five (5) persons to be listed are associated persons of such a broker or dealer, you may set forth the information for that broker or dealer only. |                                     |                                     |

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Name of Associated Broker or Dealer

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers

[Check "All States" or check individual States]..... ☐ All States

|                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| [AL] <input type="checkbox"/> | [AK] <input type="checkbox"/> | [AZ] <input type="checkbox"/> | [AR] <input type="checkbox"/> | [CA] <input type="checkbox"/> | [CO] <input type="checkbox"/> | [CT] <input type="checkbox"/> | [DE] <input type="checkbox"/> | [DC] <input type="checkbox"/> | [FL] <input type="checkbox"/> | [GA] <input type="checkbox"/> | [HI] <input type="checkbox"/> | [ID] <input type="checkbox"/> |
| [IL] <input type="checkbox"/> | [IN] <input type="checkbox"/> | [IA] <input type="checkbox"/> | [KS] <input type="checkbox"/> | [KY] <input type="checkbox"/> | [LA] <input type="checkbox"/> | [ME] <input type="checkbox"/> | [MD] <input type="checkbox"/> | [MA] <input type="checkbox"/> | [MI] <input type="checkbox"/> | [MN] <input type="checkbox"/> | [MS] <input type="checkbox"/> | [MO] <input type="checkbox"/> |
| [MT] <input type="checkbox"/> | [NE] <input type="checkbox"/> | [NV] <input type="checkbox"/> | [NH] <input type="checkbox"/> | [NJ] <input type="checkbox"/> | [NM] <input type="checkbox"/> | [NY] <input type="checkbox"/> | [NC] <input type="checkbox"/> | [ND] <input type="checkbox"/> | [OH] <input type="checkbox"/> | [OK] <input type="checkbox"/> | [OR] <input type="checkbox"/> | [PA] <input type="checkbox"/> |
| [RI] <input type="checkbox"/> | [SC] <input type="checkbox"/> | [SD] <input type="checkbox"/> | [TN] <input type="checkbox"/> | [TX] <input type="checkbox"/> | [UT] <input type="checkbox"/> | [VT] <input type="checkbox"/> | [VA] <input type="checkbox"/> | [WA] <input type="checkbox"/> | [WV] <input type="checkbox"/> | [WI] <input type="checkbox"/> | [WY] <input type="checkbox"/> | [PR] <input type="checkbox"/> |

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Name of Associated Broker or Dealer

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers

[Check "All States" or check individual States]..... ☐ All States

|                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| [AL] <input type="checkbox"/> | [AK] <input type="checkbox"/> | [AZ] <input type="checkbox"/> | [AR] <input type="checkbox"/> | [CA] <input type="checkbox"/> | [CO] <input type="checkbox"/> | [CT] <input type="checkbox"/> | [DE] <input type="checkbox"/> | [DC] <input type="checkbox"/> | [FL] <input type="checkbox"/> | [GA] <input type="checkbox"/> | [HI] <input type="checkbox"/> | [ID] <input type="checkbox"/> |
| [IL] <input type="checkbox"/> | [IN] <input type="checkbox"/> | [IA] <input type="checkbox"/> | [KS] <input type="checkbox"/> | [KY] <input type="checkbox"/> | [LA] <input type="checkbox"/> | [ME] <input type="checkbox"/> | [MD] <input type="checkbox"/> | [MA] <input type="checkbox"/> | [MI] <input type="checkbox"/> | [MN] <input type="checkbox"/> | [MS] <input type="checkbox"/> | [MO] <input type="checkbox"/> |
| [MT] <input type="checkbox"/> | [NE] <input type="checkbox"/> | [NV] <input type="checkbox"/> | [NH] <input type="checkbox"/> | [NJ] <input type="checkbox"/> | [NM] <input type="checkbox"/> | [NY] <input type="checkbox"/> | [NC] <input type="checkbox"/> | [ND] <input type="checkbox"/> | [OH] <input type="checkbox"/> | [OK] <input type="checkbox"/> | [OR] <input type="checkbox"/> | [PA] <input type="checkbox"/> |
| [RI] <input type="checkbox"/> | [SC] <input type="checkbox"/> | [SD] <input type="checkbox"/> | [TN] <input type="checkbox"/> | [TX] <input type="checkbox"/> | [UT] <input type="checkbox"/> | [VT] <input type="checkbox"/> | [VA] <input type="checkbox"/> | [WA] <input type="checkbox"/> | [WV] <input type="checkbox"/> | [WI] <input type="checkbox"/> | [WY] <input type="checkbox"/> | [PR] <input type="checkbox"/> |

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Name of Associated Broker or Dealer

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers

[Check "All States" or check individual States]..... ☐ All States

|                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| [AL] <input type="checkbox"/> | [AK] <input type="checkbox"/> | [AZ] <input type="checkbox"/> | [AR] <input type="checkbox"/> | [CA] <input type="checkbox"/> | [CO] <input type="checkbox"/> | [CT] <input type="checkbox"/> | [DE] <input type="checkbox"/> | [DC] <input type="checkbox"/> | [FL] <input type="checkbox"/> | [GA] <input type="checkbox"/> | [HI] <input type="checkbox"/> | [ID] <input type="checkbox"/> |
| [IL] <input type="checkbox"/> | [IN] <input type="checkbox"/> | [IA] <input type="checkbox"/> | [KS] <input type="checkbox"/> | [KY] <input type="checkbox"/> | [LA] <input type="checkbox"/> | [ME] <input type="checkbox"/> | [MD] <input type="checkbox"/> | [MA] <input type="checkbox"/> | [MI] <input type="checkbox"/> | [MN] <input type="checkbox"/> | [MS] <input type="checkbox"/> | [MO] <input type="checkbox"/> |
| [MT] <input type="checkbox"/> | [NE] <input type="checkbox"/> | [NV] <input type="checkbox"/> | [NH] <input type="checkbox"/> | [NJ] <input type="checkbox"/> | [NM] <input type="checkbox"/> | [NY] <input type="checkbox"/> | [NC] <input type="checkbox"/> | [ND] <input type="checkbox"/> | [OH] <input type="checkbox"/> | [OK] <input type="checkbox"/> | [OR] <input type="checkbox"/> | [PA] <input type="checkbox"/> |
| [RI] <input type="checkbox"/> | [SC] <input type="checkbox"/> | [SD] <input type="checkbox"/> | [TN] <input type="checkbox"/> | [TX] <input type="checkbox"/> | [UT] <input type="checkbox"/> | [VT] <input type="checkbox"/> | [VA] <input type="checkbox"/> | [WA] <input type="checkbox"/> | [WV] <input type="checkbox"/> | [WI] <input type="checkbox"/> | [WY] <input type="checkbox"/> | [PR] <input type="checkbox"/> |

**C. OFFERING PRICE, NUMBER OF INVESTORS, EXPENSES AND USE OF PROCEEDS**

1. Enter the aggregate offering price of securities included in this offering and the total amount already sold. Enter "0" if answer is "none" or "zero." If the transaction is an exchange offering, check this box ☐ and indicate in the column below the amounts of the securities offered for exchange and already exchanged.

| Type of Security                                                   | Aggregate<br>Offering Price | Amount<br>Already Sold |
|--------------------------------------------------------------------|-----------------------------|------------------------|
| Debt .....                                                         | \$                          | \$                     |
| Equity .....                                                       | \$                          | \$                     |
| <input type="checkbox"/> Common <input type="checkbox"/> Preferred |                             |                        |
| Convertible Securities (including warrants) .....                  | \$ 2,000,000                | \$ 1,817,000           |
| Partnership Interests .....                                        | \$                          | \$                     |
| Other (Specify _____) .....                                        | \$                          | \$                     |
| Total .....                                                        | \$ 2,000,000                | \$ 1,817,000           |

Answer also in Appendix, Column 3, if filing under ULOE.

2. Enter the number of accredited and non-accredited investors who have purchased securities in this offering and the aggregate dollar amounts of their purchases. For offerings under Rule 504, indicate the number of persons who have purchased securities and the aggregate dollar amount of their purchases on the total lines. Enter "0" if answer is "none" or "zero."

|                                               | Number<br>Investors | Aggregate<br>Dollar Amount<br>of Purchases |
|-----------------------------------------------|---------------------|--------------------------------------------|
| Accredited Investors .....                    | 24                  | \$ 1,817,000                               |
| Non-accredited Investors .....                |                     | \$                                         |
| Total (for filings under Rule 504 only) ..... |                     | \$                                         |

Answer also in Appendix, Column 4, if filing under ULOE.

3. If this filing is for an offering under Rule 504 or 505, enter the information requested for all securities sold by the issuer, to date, in offerings of the types indicated, in the twelve (12) months prior to the first sale of securities in this offering. Classify securities by type listed in Part C – Question 1.

| Type of offering   | Type of<br>Security | Dollar Amount<br>Sold |
|--------------------|---------------------|-----------------------|
| Rule 505 .....     |                     | \$                    |
| Regulation A ..... |                     | \$                    |
| Rule 504 .....     |                     | \$                    |
| Total .....        |                     | \$                    |

4. a. Furnish a statement of all expenses in connection with the issuance and distribution of the securities in this offering. Exclude amounts relating solely to organization expenses of the issuer. The information may be given as subject to future contingencies. If the amount of an expenditure is not known, furnish an estimate and check the box to the left of the estimate.

|                                                            |                             |   |
|------------------------------------------------------------|-----------------------------|---|
| Transfer Agent's Fees .....                                | <input type="checkbox"/> \$ |   |
| Printing and Engraving Costs .....                         | <input type="checkbox"/> \$ |   |
| Legal Fees .....                                           | <input type="checkbox"/> \$ |   |
| Accounting Fees .....                                      | <input type="checkbox"/> \$ |   |
| Engineering Fees .....                                     | <input type="checkbox"/> \$ |   |
| Sales Commissions (specify finders' fees separately) ..... | <input type="checkbox"/> \$ |   |
| Other Expenses (identify) _____                            | <input type="checkbox"/> \$ |   |
| Total .....                                                | <input type="checkbox"/> \$ | 0 |

# E. STATE SIGNATURE

- |                                                                                                                                                | Yes                      | No                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------|
| 1. Is any party described in 17 CFR 230.252(c), (d), (e) or (f) presently subject to any of the disqualification provisions of such rule?..... | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

See Appendix, Column 5, for state response.

- The undersigned issuer hereby undertakes to furnish to any state administrator of any state in which this notice is filed a notice on Form D (17 CFR 239.500) at such times as required by state law.
- The undersigned issuer hereby undertakes to furnish to the state administrators, upon written request, information furnished by the issuer to offerees.
- The undersigned issuer represents that the issuer is familiar with the conditions that must be satisfied to be entitled to the Uniform Limited Offering Exemption (ULOE) of the state in which this notice is filed and understands that the issuer claiming the availability of this exemption has the burden of establishing that these conditions have been satisfied.

The issuer has read this notification and knows the contents to be true and has duly caused this notice to be signed on its behalf by the undersigned duly authorized person.

|                                                      |                                                    |                   |
|------------------------------------------------------|----------------------------------------------------|-------------------|
| Issuer (Print or Type)<br>PAYROLL ONLINE CORPORATION | Signature<br><i>Michael A. Miller</i>              | Date<br>2/15/2002 |
| Name of Signer (Print or Type)<br>Michael A. Miller  | Title of Signer (Print or Type)<br>President & CEO |                   |

## Instruction:

Print the name and title of the signing representative under his signature for the state portion of this form. One copy of every notice on Form D must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or bear typed or printed signatures.

# APPENDIX

| 1     | 2<br>Intend to sell to<br>non-accredited<br>investors in State<br>(Part B-Item 1) |                                     | 3<br>Type of security and aggregate<br>offering price offered in state<br>(Part C- Item 1) | 4<br>Type of investor and amount purchased in State<br>(Part C-Item 2) |          |                                              |        | 5<br>Disqualification under<br>State ULOE (If yes,<br>attach explanation of<br>waiver granted) (Part<br>E - Item 1) |                          |
|-------|-----------------------------------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------|----------|----------------------------------------------|--------|---------------------------------------------------------------------------------------------------------------------|--------------------------|
| State | Yes                                                                               | No                                  |                                                                                            | Number of<br>Accredited<br>Investors                                   | Amount   | Number of<br>Non-<br>Accredited<br>Investors | Amount | Yes                                                                                                                 | No                       |
| AL    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| AK    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| AZ    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| AR    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| CA    | <input type="checkbox"/>                                                          | <input checked="" type="checkbox"/> | Convertible Promissory Notes – \$25,000<br>(aggregate offering price)                      | 1                                                                      | \$25,000 |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| CO    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| CT    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| DE    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| DC    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| FL    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| GA    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| HI    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| ID    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| IL    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| IN    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| IA    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| KS    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| KY    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| LA    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| ME    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| MD    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| MA    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| MI    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| MN    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| MS    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |
| MO    | <input type="checkbox"/>                                                          | <input type="checkbox"/>            |                                                                                            |                                                                        | \$       |                                              | \$     | <input type="checkbox"/>                                                                                            | <input type="checkbox"/> |