

**EXHIBIT 1**  
**PROFILE OF SURVEY RESPONDENTS**

	Mean	Median	Min.	Max.
Number of individual returns filed per year	760	600	10	5,600
Number of entity returns filed per year	365	200	10	5,000
Number of full-time tax practitioners during "busy season"	9	5	0	200
Percentage of professional practice in tax	49%	50%	5%	100%