

**EXHIBIT 3
INDIVIDUAL TAX PREPARATION SOFTWARE USAGE**

	Percentage of Responses	CCH ProSystem	Creative Solutions	Intuit ProSeries	Lacerte Software	RIA
GoSystem						
Individual tax returns prepared:						
Less than 500	42%	38%	34%	57%	35%	43%
500 to 999	32	26	47	25	40	29
1,000 to 1,499	15	22	8	18	10	7
1,500 or more	11	14	11	–	15	21
Full-time tax preparers:						
Less than 5	44%	25%	59%	68%	39%	29%
5 to 9	29	35	27	14	35	21
10 to 19	19	25	11	18	23	21
20 or more	8	15	3	–	3	29
Firm's practice is in tax:						
Less than 25%	8%	10%	–	–	8%	21%
25% to 49%	38	45	41%	39%	26	43
50% to 74%	34	29	38	36	47	21
75% or more	20	16	21	25	19	15