

**EXHIBIT 7
TAX RESEARCH SOFTWARE USAGE**

	Percentage of Responses	BNA	CCH	Kleinrock	PPC	RIA	Tax Analysts
Individual tax returns prepared:							
Less than 500	37%	31%	34%	35%	38%	43%	67%
500 to 999	32	30	31	38	30	34	25
1,000 to 1,499	15	18	17	10	19	12	8
1,500 or more	16	21	18	17	13	11	–
Full-time tax preparers:							
Less than 5	33%	21%	26%	42%	34%	35%	75%
5 to 9	31	35	36	26	32	29	17
10 to 19	24	30	21	22	23	29	–
20 or more	12	14	17	10	11	7	8
Firm's practice is in tax:							
Less than 25%	10%	11%	10%	7%	9%	11%	10%
25% to 49%	38	35	42	40	29	44	40
50% to 74%	36	38	36	35	44	31	20
75% or more	16	16	12	18	18	14	30