

**EXHIBIT 5**  
**Benefits of E-filing**

<b>Benefits</b>	<b>Percent of Respondents</b>
More efficient	63.8%
Fewer errors	48.6
More productive	41.3
Clients' demand for it	37.6
Less expense	33.9
Can file up to the tax deadline	28.9
Less time	27.5
Concerned that if they don't e-file, their practice may not survive	16.5
IRS may extend time for e-filers until April 30	11.5
Mandatory (e.g., for state) or expected to be mandatory	9.6
Quicker refunds	9.2