Exhibit 3 Individual Tax Preparation Software Usage						
	Responses	CCH ProSystem	Creative Solutions		Lacerte Software	RIA GoSysten
Individual tax r	eturns prepa	red:				
Less than 500	38%	32%	29%	53%	32%	42%
500 to 999	36	34	35	41	45	17
1,000 to 1,499	15	16	24	6	13	25
1,500 or more	11	18	12		10	16
Full-time tax pr Less than 5 5 to 9	reparers: 39% 34	25% 27	47% 47	71% 24	38% 43	17% 16
10 to 19	16	27	6	5	15	25
20 or more	11	21			4	42
Firm's practice	is in tax:					
Less than 25%	10%	11%	6%		9%	33%
25% to 49%	32	41	29	35%	20	25
50% to 74%	36	30	30	53	45	34
75% or more	22	18	35	12	26	8