

EXHIBIT 3
Tax Preparation Software Usage

	Responses	ATX	CCH ProSystem	Go System Tax RS	Intuit ProSeries	Lacerte Software	Ultra Tax CS
Individual tax returns prepared:							
Less than 500	67%	100%	54%	40%	81%	64%	64%
500 to 999	15		18	15	5	21	24
1,000 to 1,499	8		13	10	2	7	9
1,500 or more	10		15	35	12	9	3
	100%	100%	100%	100%	100%	100%	100%
Full-time tax preparers:							
Less than 5	63%	100%	42%	30%	86%	64%	73%
5 to 9	16		26	20	2	17	15
10 to 19	7		12	10	2	5	3
20 or more	14		21	40	9	14	9
	100%	100%	100%	100%	100%	100%	100%
Firm's practice is in tax:							
Less than 25%	13%	8%	9%	5%	16%	12%	6%
25% to 49%	23	15	33	30	21	24	12
50% to 74%	35	31	37	40	16	47	45
75% or more	29	46	21	25	47	17	36
	100%	100%	100%	100%	100%	100%	100%

Note: Due to rounding, some columns may not total 100%.