

**EXHIBIT 5**  
Tax Research Software Usage

	Responses	BNA	CCH	Checkpoint	Kleinrock	PPC	RIA
<b>Individual tax returns prepared:</b>							
Less than 500	67%	44%	51%	48%	83%	55%	58%
500 to 999	15	17	20	21	8	10	19
1,000 to 1,499	8	17	13	12	6	20	10
1,500 or more	10	23	15	18	3	15	13
	100%	100%	100%	100%	100%	100%	100%
<b>Full-time tax preparers:</b>							
Less than 5	63%	31%	42%	42%	81%	55%	61%
5 to 9	16	21	25	18	11	25	16
10 to 19	7	19	11	15	6	5	13
20 or more	14	29	23	24	3	15	10
	100%	100%	100%	100%	100%	100%	100%
<b>Firm's practice is in tax:</b>							
Less than 25%	13%	9%	11%	6%	8%	25%	13%
25% to 49%	23	32	24	30	25	5%	16
50% to 74%	35	36	40	36	36	45	35
75% or more	29	23	25	27	31	25	35
	100%	100%	100%	100%	100%	100%	100%

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