

**EXHIBIT 5  
ENTITY TAX PREPARATION SOFTWARE USAGE**

	Percentage of Responses	CCH ProSystem	Creative Solutions	Intuit ProSeries	Lacerte Software	RIA GoSystem
Entity tax returns prepared:						
Less than 500	77%	64%	94%	88%	81%	50%
500 to 999	15	24	3	12	12	21
1,000 to 1,499	4	6	3	–	5	8
1,500 or more	4	6	–	–	2	21
Full-time tax preparers:						
Less than 5	43%	24%	59%	67%	39%	29%
5 to 9	29	37	25	13	35	21
10 to 19	20	25	9	20	23	21
20 or more	8	14	7	–	3	29
Firm's practice is in tax:						
Less than 25%	15%	17%	9%	–	12%	36%
25% to 49%	30	37	31	33%	22	21
50% to 74%	36	29	38	38	49	29
75% or more	19	17	22	29	17	14