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Report on computer usage in tax practice: survey results

American Institute of Certified Public Accountants. Tax Division

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Tax Division
of the
American Institute of Certified Public Accountants

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Tax Computer Applications Committee

Report on

*Computer Usage in Tax
Practice Survey Results*

November 30, 1990

The Authors

This report is based on a survey encompassing the 1990 filing season conducted by a working group of the AICPA Tax Division's Tax Computer Applications Committee as follows:

Robert C. Wynne, Chairman
Sam A. Hicks
James W. Packer

James S. Clark, AICPA Manager

This report presents the tabulation of user responses to our survey that does not in any way constitute an endorsement by the AICPA of any product indicated in this report.

Background

The purpose of the survey and this report is to provide insight to practitioners regarding what is happening in the world of computer usage in tax practice. It is hoped that this survey will prompt continued research in this area so that practitioners may benefit from the experience of others.

The 1990 survey form was changed significantly in various areas from prior year surveys. No longer are software packages clearly delineated as service bureaus or micro-based packages. Consequently there is no delineation in the current survey. Respondents were simply asked what company's package they used and whether they printed their returns in their office.

Additionally, many users have a primary package as well as a secondary package. Users were asked to indicate each and responses are grouped accordingly.

There were 788 responses from the 2500 firms surveyed. The surveyed firms were selected randomly from members of the AICPA Tax Division. The firm size of the 788 respondents breaks down as follows:

18	National	
25	Regional	
691	Local -	
	198	One office, one CPA (Sole Practitioners)
	428	One office, more than one CPA
	65	More than one office, more than one CPA
<u>54</u>	Not indicated	
<u>788</u>	< Total Returned Surveys	

Since our sample of 2,500 was selected from Tax Division members respondents were not necessarily practicing in CPA firms but could also be in private industry positions in tax departments, etc. Some responses were from private industry of national or international size.

Respondents were asked to rate the products on the following level of satisfaction scale:

1= Poor
2= Fair
3= Good
4= Very Good
5= Excellent

Tax Preparation and Planning Software

Summary data is grouped as follows:

- o 1040 Preparation
 - Primary software.....
 - Secondary software.....
- o 1040 Planning
 - Primary software.....
 - Secondary software.....
- o 1041 Preparation
 - Primary software.....
 - Secondary software.....
- o 1041 Planning
 - Primary software.....
 - Secondary software...(No responses)
- o 1065 Preparation
 - Primary software.....
 - Secondary software.....
- o 1065 Planning
 - Primary software.....
 - Secondary software.....
- o 1120 Preparation
 - Primary software.....
 - Secondary software.....
- o 1120 Planning
 - Primary software.....
 - Secondary software.....
- o 1120S Preparation
 - Primary software.....
 - Secondary software.....
- o 1120S Planning
 - Primary software.....
 - Secondary software.....

Responses are shown in tabular form by name of manufacturing company allowing comparison between return type. In some cases, the name of the software package differs from the name of the manufacturer. A reference sheet has been provided at the back of the report if you wish to see the name of the individual software package if it differs from the manufacturer's name.

In utilizing this data it should be remembered that this is only one part of your process of selecting the package appropriate for you. The data presented here shows the number of users and their levels of satisfaction with each package. In addition to utilizing the criteria that we refer to in the practice guide, it would also be helpful in your decision process to look at publications that list vendors such as The Journal of Taxation and Taxation for Accountants.

Future Plans of Responding Firms

The following five items were mentioned most frequently by the responding firms as their plans for the future:

- ◆ Firms are planning to network their in-house systems.
- ◆ Those currently preparing returns in-house plan to increase the quantity of returns prepared in-house and plan to expand the types of returns they prepare in-house.
- ◆ Those not currently preparing returns in-house plan to start preparing returns in-house in the near future.
- ◆ Many respondents will be investigating tax return tracking software and tickler system software to monitor the progress of returns through their firm's preparation process.
- ◆ Firms are planning to do more electronic tax research and/or to investigate additional electronic tax research methods.

Electronic Tax Return Filing and Research

The results of our questions in these two areas are presented on the final pages of this report.

Future Surveys

Future surveys will gather similar data and data from other areas as they evolve. This committee welcomes suggestions for items to be included in these future surveys.

1040 PREPARATION - PRIMARY

	% of Users	# of Users	# of years Used	Level of Satis	Percent Recommending	In house Prints	Used on What Percent?
CCH COMPUTAX	15.92	114	8.0	4.14	98%	54%	97%
LACERTE SOFTWARE CORPORATION	12.01	86	2.9	4.14	99%	99%	93%
ARTHUR ANDERSEN & CO.	11.03	79	3.8	4.06	99%	100%	96%
1040 SOLUTIONS	8.80	63	3.7	4.05	98%	98%	97%
CHIPSOFT, INC.	6.42	46	3.2	4.17	98%	100%	95%
ACCOUNTING MICRO SYSTEMS	5.87	42	3.3	3.90	88%	98%	97%
PRENTICE HALL PROF SOFTWARE	5.45	39	6.4	3.92	95%	92%	99%
CLR/FAST-TAX	4.89	35	6.0	4.14	94%	51%	87%
SCS/COMPUTE, INC.	3.63	26	5.3	3.65	88%	15%	97%
PROFITAX/TLS CO.	3.21	23	7.7	3.87	96%	13%	85%
CPAID, INC.	2.79	20	4.2	4.10	85%	100%	99%
UNIDENTIFIED PROGRAMS	2.51	13	3.8	3.61	94%	89%	95%
BEST PROGRAMS	2.37	17	2.8	4.24	100%	100%	87%
ACCUTAX	1.82	13	3.8	3.08	62%	15%	83%
DIGITAX, INC.	1.54	11	2.8	3.91	100%	100%	89%
CONVERGENT PROF ACCTG SYS	1.54	11	4.1	3.91	82%	91%	89%
PENCIL PUSHERS	1.54	11	3.7	4.00	100%	100%	99%
TAX RESOURCES INC.	0.98	7	3.0	4.43	100%	100%	83%
CSC TACS	0.98	7	4.7	3.57	86%	0%	94%
TAXX, INC.	0.84	6	8.7	3.50	83%	17%	93%
TAX & ACCTG SOFTWARE CORP	0.84	6	2.3	3.83	100%	100%	100%
SCS COMPUTE-LMS	0.84	6	2.8	4.00	100%	33%	98%
SOFTVIEW, INC.	0.70	5	3.8	3.60	100%	100%	100%
ALPINE DATA INC.	0.42	3	3.7	3.67	100%	100%	97%
LASER SYSTEMS, INC.	0.42	3	4.0	3.67	100%	100%	100%
HOWARD SOFT	0.42	3	4.7	4.00	67%	100%	100%
MICRO VISION SOFTWARE, INC.	0.42	3	2.7	3.67	100%	100%	98%
AJV COMPUTERIZED DATA MGT	0.28	2	2.5	4.00	100%	100%	100%
DATA-TAX INDUSTRIES, INC.	0.28	2	7.5	3.50	50%	100%	98%
TAXBYTE, INC.	0.28	2	4.5	4.50	100%	100%	100%
SOFTTAX	0.14	1	5.0	4.00	100%	100%	100%
DUNPHY SYSTEMS, INC.	0.14	1	1.0	5.00	100%	100%	100%
COMPUCRAFT	0.14	1	3.0	3.00	100%	0%	95%
AUSTIN SCIENTIFIC	0.14	1	5.0	3.00	100%	100%	100%
RAM SOFTWARE	0.14	1	6.0	5.00	100%	100%	100%
MELLON SOFTWARE, INC.	0.14	1	4.0	5.00	100%	100%	95%
EZWARE CORPORATION	0.14	1	1.0	4.00	100%	100%	100%
Total	100.00	716					

1040 PREPARATION - SECONDARY

	% of Users	# of Users	# of years Used	Level of Satis	Percent Recommending	In house Prints	Used on What Percent?
CCH COMPUTAX	32.98	31	9.5	3.42	65%	32%	12%
CHIPSOFT, INC.	10.64	10	2.0	2.80	70%	90%	30%
UNIDENTIFIED PROGRAMS	7.45	7	6.6	3.14	57%	43%	8%
BEST PROGRAMS	6.38	6	0.7	2.50	67%	67%	15%
LACERTE SOFTWARE CORPORATION	6.38	6	1.5	3.50	83%	100%	14%
CLR/FAST-TAX	5.32	5	6.0	3.40	60%	0%	11%
CSC TACS	3.19	3	3.0	3.33	33%	0%	1%
ACCOUNTING MICRO SYSTEMS	3.19	3	2.3	3.33	33%	100%	50%
1040 SOLUTIONS	3.19	3	2.3	3.33	67%	100%	15%
SCS/COMPUTE, INC.	3.19	3	3.3	4.00	67%	0%	0%
ARTHUR ANDERSEN & CO.	3.19	3	2.7	3.33	67%	100%	37%
DIGITAX, INC.	2.13	2	2.0	3.50	100%	100%	70%
COMPUCRAFT	2.13	2	6.5	3.50	100%	0%	10%
CPAID, INC.	2.13	2	4.0	4.00	50%	100%	63%
SOFTVIEW, INC.	1.06	1	4.0	4.00	100%	100%	1%
BNA	1.06	1	5.0	3.00	100%	0%	0%
ACCUTAX	1.06	1	15.0	2.00	0%	0%	0%
TAXX, INC.	1.06	1	15.0	4.00	100%	0%	70%
PENCIL PUSHERS	1.06	1	2.0	2.00	0%	100%	40%
MICRO VISION SOFTWARE, INC.	1.06	1	4.0	1.00	0%	100%	100%
PROFITAX/TLS CO.	1.06	1	10.0	4.00	100%	100%	50%
PRENTICE HALL PROF SOFTWARE	1.06	1	10.0	3.00	100%	100%	5%
Total	100.00	94					

1040 PLANNING - PRIMARY

	% of Users	# of Users	# of years Used	Level of Satis	Percent Recommending	In house Prints	Used on What Percent?
BNA	50.37	202	3.5	3.78	94%	44%	33%
LACERTE SOFTWARE CORPORATION	7.98	32	1.8	3.56	88%	72%	32%
UNIDENTIFIED PROGRAMS	6.48	26	2.9	3.50	73%	35%	24%
ACCOUNTING MICRO SYSTEMS	5.24	21	2.6	3.38	81%	76%	27%
CHIPSOFT, INC.	4.49	18	1.8	3.11	78%	78%	53%
PRENTICE HALL PROF SOFTWARE	4.49	18	5.2	3.44	89%	67%	21%
1040 SOLUTIONS	3.74	15	2.6	3.47	80%	73%	55%
ARTHUR ANDERSEN & CO.	3.74	15	1.7	2.33	60%	67%	31%
DIGITAX, INC.	2.24	9	2.0	2.89	67%	56%	50%
CCH COMPUTAX	1.75	7	2.1	3.86	71%	43%	41%
CPAID, INC.	1.25	5	2.8	3.60	80%	100%	82%
CONVERGENT PROF ACCTG SYS	1.25	5	2.8	3.00	80%	100%	89%
ACCUTAX	1.00	4	0.5	3.50	100%	25%	25%
PENCIL PUSHERS	1.00	4	4.8	3.50	75%	100%	69%
HOWARD SOFT	0.75	3	4.7	3.67	67%	67%	43%
BEST PROGRAMS	0.75	3	1.7	3.67	100%	100%	43%
SOFTVIEW, INC.	0.50	2	3.5	4.00	100%	100%	75%
TAXX, INC.	0.50	2	8.0	4.00	100%	50%	85%
CLR/FAST-TAX	0.50	2	0.0	2.50	50%	0%	0%
ALPINE DATA INC.	0.50	2	3.0	3.00	100%	100%	18%
RAM SOFTWARE	0.25	1	1.0	3.00	0%	100%	0%
SCS COMPUTE-LMS	0.25	1	0.0	0.00	0%	0%	0%
MELLON SOFTWARE, INC.	0.25	1	1.0	2.00	100%	100%	0%
LASER SYSTEMS, INC.	0.25	1	3.0	2.00	100%	100%	100%
MICRO VISION SOFTWARE, INC.	0.25	1	2.0	4.00	100%	100%	5%
PROFITAX/TLS CO.	0.25	1	4.0	4.00	100%	100%	50%
AJV COMPUTERIZED DATA MGT	0.25	1	1.0	3.00	100%	100%	0%
Total	100.00	401					

1040 PLANNING - SECONDARY

	% of Users	# of Users	# of years Used	Level of Satis	Percent Recommending	In house Prints	Used on What Percent?
BNA	25.64	10	1.5	2.90	80%	40%	5%
LACERTE SOFTWARE CORPORATION	12.82	5	0.8	2.20	60%	40%	12%
CCH COMPUTAX	10.26	4	1.8	2.75	25%	50%	1%
UNIDENTIFIED PROGRAMS	7.69	3	2.7	3.33	100%	67%	63%
ARTHUR ANDERSEN & CO.	7.69	3	1.0	3.33	67%	100%	17%
ACCOUNTING MICRO SYSTEMS	7.69	3	3.0	3.00	67%	67%	40%
ACCUTAX	5.13	2	6.5	2.00	0%	0%	5%
MICRO VISION SOFTWARE, INC.	2.56	1	1.0	2.00	0%	0%	0%
PRENTICE HALL PROF SOFTWARE	2.56	1	0.0	0.00	0%	0%	0%
TAX RESOURCES INC.	2.56	1	2.0	3.00	100%	0%	10%
SCS/COMPUTE, INC.	2.56	1	5.0	3.00	100%	100%	1%
BEST PROGRAMS	2.56	1	0.0	0.00	0%	0%	0%
1040 SOLUTIONS	2.56	1	3.0	4.00	100%	100%	25%
CHIPSOFT, INC.	2.56	1	2.0	2.00	0%	100%	10%
DIGITAX, INC.	2.56	1	3.0	3.00	100%	100%	100%
CPAID, INC.	2.56	1	0.0	0.00	0%	0%	0%
Total	100.00	39					

1041 PREPARATION - PRIMARY

	<u>% of Users</u>	<u># of Users</u>	<u># of years Used</u>	<u>Level of Satis</u>	<u>Percent Recommending</u>	<u>In house Prints</u>	<u>Used on What Percent?</u>
CCH COMPUTAX	46.19	97	6.1	3.74	92%	59%	77%
LACERTE SOFTWARE CORPORATION	19.05	40	1.8	3.75	88%	98%	86%
CLR/FAST-TAX	13.33	28	4.6	3.89	82%	36%	81%
ARTHUR ANDERSEN & CO.	9.52	20	1.9	3.95	100%	100%	95%
UNIDENTIFIED PROGRAMS	6.19	13	2.5	2.31	54%	54%	72%
CSC TACS	3.81	8	3.1	3.13	75%	0%	66%
ACCUTAX	0.95	2	2.0	1.50	0%	0%	88%
RON CALLIS, CPA	0.48	1	1.0	1.00	0%	100%	100%
PENCIL PUSHERS	0.48	1	1.0	4.00	100%	100%	1%
Total	100.00	210					

1041 PREPARATION - SECONDARY

	<u>% of Users</u>	<u># of Users</u>	<u># of years Used</u>	<u>Level of Satis</u>	<u>Percent Recommending</u>	<u>In house Prints</u>	<u>Used on What Percent?</u>
CCH COMPUTAX	25.00	3	7.3	4.00	100%	0%	13%
ACCUTAX	16.67	2	1.0	2.00	50%	50%	43%
UNIDENTIFIED PROGRAMS	16.67	2	17.5	3.50	50%	100%	10%
LACERTE SOFTWARE CORPORATION	8.33	1	3.0	3.00	100%	100%	100%
UFS GOODYEAR, INC.	8.33	1	1.0	1.00	0%	100%	1%
BNA	8.33	1	0.0	4.00	100%	0%	0%
CLR/FAST-TAX	8.33	1	12.0	5.00	100%	0%	1%
CSC TACS	8.33	1	3.0	2.00	0%	0%	0%
Total	100.00	12					

1041 PLANNING - PRIMARY

	<u>% of Users</u>	<u># of Users</u>	<u># of years Used</u>	<u>Level of Satis</u>	<u>Percent Recommending</u>	<u>In house Prints</u>	<u>Used on What Percent?</u>
UNIDENTIFIED PROGRAMS	72.73	8	1.0	2.00	25%	25%	25%
LACERTE SOFTWARE CORPORATION	18.18	2	0.5	2.00	50%	50%	50%
BNA	9.09	1	2.0	3.00	100%	0%	50%
Total	100.00	11					

1065 PREPARATION - PRIMARY

	% of Users	# of Users	# of years Used	Level of Satis	Percent Recommending	In house Prints	Used on What Percent?
CCH COMPUTAX	25.06	106	7.2	4.08	98%	59%	84%
LACERTE SOFTWARE CORPORATION	14.66	62	2.2	3.90	97%	95%	88%
ARTHUR ANDERSEN & CO.	8.51	36	2.3	3.89	100%	100%	93%
CLR/FAST-TAX	7.80	33	5.8	3.97	91%	48%	79%
PRENTICE HALL PROF SOFTWARE	6.15	26	3.6	3.69	100%	96%	82%
CREATIVE SOLUTIONS	4.96	21	2.3	4.00	95%	95%	89%
UNIDENTIFIED PROGRAMS	4.73	20	3.2	3.50	75%	75%	87%
SCS/COMPUTE, INC.	4.49	19	3.0	3.47	89%	21%	80%
PROFITAX/TLS CO.	3.07	13	2.8	3.69	100%	15%	83%
CHIPSOFT, INC.	3.07	13	2.1	3.85	92%	92%	80%
TAX & ACCTG SOFTWARE CORP	2.36	10	1.1	3.10	80%	100%	90%
ACCUTAX	2.36	10	4.5	2.20	30%	10%	65%
ACCOUNTING MICRO SYSTEMS	2.36	10	1.6	3.70	90%	100%	93%
CPAID, INC.	1.89	8	2.1	4.00	88%	88%	84%
CONVERGENT PROF ACCTG SYS	1.65	7	1.6	4.29	100%	100%	86%
CSC TACS	1.42	6	3.5	3.00	83%	0%	93%
SOFTVIEW, INC.	0.95	4	1.5	3.75	100%	100%	100%
BUSINESS TAX SERVICE, INC.	0.71	3	3.0	3.67	100%	33%	67%
DIGITAX, INC.	0.71	3	1.0	3.00	33%	100%	92%
PENCIL PUSHERS	0.71	3	4.0	4.33	100%	100%	97%
TENKEY PUBLISHING, INC.	0.47	2	0.5	2.00	50%	50%	50%
1040 SOLUTIONS	0.47	2	2.5	3.50	100%	100%	95%
SCS COMPUTE-LMS	0.47	2	1.0	3.50	100%	0%	98%
RON CALLIS, CPA	0.24	1	5.0	2.00	100%	100%	95%
TAXX, INC.	0.24	1	3.0	4.00	100%	0%	100%
AUSTIN SCIENTIFIC	0.24	1	4.0	2.00	0%	100%	50%
AJV COMPUTERIZED DATA MGT	0.24	1	1.0	4.00	100%	100%	100%
Total	100.00	423					

1065 PREPARATION - SECONDARY

	% of Users	# of Users	# of years Used	Level of Satis	Percent Recommending	In house Prints	Used on What Percent?
CCH COMPUTAX	37.50	12	6.8	2.92	58%	33%	19%
CLR/FAST-TAX	15.63	5	6.8	2.80	60%	20%	7%
UNIDENTIFIED PROGRAMS	15.63	5	7.6	1.80	40%	80%	22%
LACERTE SOFTWARE CORPORATION	9.38	3	1.3	3.33	67%	67%	27%
LASER SYSTEMS, INC.	3.13	1	2.0	3.00	100%	100%	10%
PROFITAX/TLS CO.	3.13	1	10.0	4.00	100%	100%	50%
PRENTICE HALL PROF SOFTWARE	3.13	1	4.0	4.00	100%	0%	100%
COMPUCRAFT	3.13	1	0.0	3.00	0%	0%	10%
ACCOUNTING MICRO SYSTEMS	3.13	1	1.0	3.00	0%	100%	0%
CSC TACS	3.13	1	5.0	3.00	100%	0%	1%
CPAID, INC.	3.13	1	3.0	5.00	100%	100%	100%
Total	100.00	32					

1065 PLANNING - PRIMARY

	<u>% of Users</u>	<u># of Users</u>	<u># of years Used</u>	<u>Level of Satis</u>	<u>Percent Recommending</u>	<u>In house Prints</u>	<u>Used on What Percent?</u>
UNIDENTIFIED PROGRAMS	88.89	8	1.6	2.25	25%	25%	29%
LACERTE SOFTWARE CORPORATION	22.22	2	2.0	2.50	50%	50%	53%
BNA	22.22	2	3.0	2.50	50%	0%	50%
PRENTICE HALL PROF SOFTWARE	11.11	1	1.0	4.00	100%	100%	100%
SCS/COMPUTE, INC.	11.11	1	5.0	2.00	100%	100%	1%
CREATIVE SOLUTIONS	11.11	1	1.0	5.00	100%	100%	100%
CHIPSOFT, INC.	11.11	1	4.0	3.00	100%	100%	0%
ARTHUR ANDERSEN & CO.	11.11	1	3.0	4.00	100%	100%	0%
CONVERGENT PROF ACCTG SYS	11.11	1	1.0	4.00	100%	100%	12%
CLR/FAST-TAX	11.11	1	0.0	4.00	100%	0%	0%
Total	100.00	9					

1065 PLANNING - SECONDARY

	<u>% of Users</u>	<u># of Users</u>	<u># of years Used</u>	<u>Level of Satis</u>	<u>Percent Recommending</u>	<u>In house Prints</u>	<u>Used on What Percent?</u>
CCH COMPUTAX	100.00	1	0.0	3.00	0%	0%	0%
Total	100.00	1					

1120 PREPARATION - PRIMARY

	% of Users	# of Users	# of years Used	Level of Satis	Percent Recommending	In house Prints	Used on What Percent?
CCH COMPUTAX	19.76	98	6.8	4.04	99%	61%	86%
LACERTE SOFTWARE CORPORATION	13.91	69	2.2	4.00	99%	97%	87%
CREATIVE SOLUTIONS	10.08	50	3.7	4.26	100%	98%	89%
CLR/FAST-TAX	7.86	39	5.6	4.23	97%	59%	86%
ARTHUR ANDERSEN & CO.	7.46	37	2.3	3.89	100%	100%	90%
PRENTICE HALL PROF SOFTWARE	6.25	31	3.4	3.48	90%	100%	80%
UNIDENTIFIED PROGRAMS	5.24	26	3.8	3.38	81%	85%	88%
CHIPSOFT, INC.	4.23	21	1.8	3.67	86%	90%	87%
SCS/COMPUTE, INC.	3.23	16	3.2	3.63	88%	25%	80%
ACCOUNTING MICRO SYSTEMS	2.82	14	1.9	4.07	86%	100%	90%
PROFITAX/TLS CO.	2.62	13	3.0	3.69	92%	8%	78%
TAX & ACCTG SOFTWARE CORP	2.22	11	1.1	3.18	91%	100%	87%
CPAID, INC.	2.02	10	2.1	4.00	100%	100%	95%
ACCUTAX	2.02	10	4.7	3.00	50%	10%	90%
CONVERGENT PROF ACCTG SYS	1.81	9	1.7	4.22	100%	100%	98%
PENCIL PUSHERS	1.61	8	2.4	4.13	100%	100%	82%
CSC TACS	1.61	8	3.6	3.13	75%	0%	93%
BUSINESS TAX SERVICE, INC.	0.81	4	3.0	4.00	100%	25%	64%
SCS COMPUTE-LMS	0.60	3	1.0	3.67	100%	33%	98%
TENKEY PUBLISHING, INC.	0.60	3	1.0	2.00	33%	67%	67%
SOFTVIEW, INC.	0.60	3	1.7	3.67	100%	100%	100%
1040 SOLUTIONS	0.60	3	2.0	4.00	100%	100%	90%
TAX RESOURCES INC.	0.40	2	3.5	4.00	100%	100%	53%
LASER SYSTEMS, INC.	0.40	2	1.5	3.00	100%	100%	100%
BEST PROGRAMS	0.40	2	1.5	3.50	100%	100%	100%
TAXX, INC.	0.20	1	3.0	4.00	100%	0%	80%
RON CALLIS, CPA	0.20	1	2.0	1.00	100%	100%	100%
ALPINE DATA INC.	0.20	1	2.0	4.00	100%	100%	100%
AJV COMPUTERIZED DATA MGT	0.20	1	2.0	4.00	100%	100%	100%
Total	100.00	496					

1120 PREPARATION - SECONDARY

	<u>% of Users</u>	<u># of Users</u>	<u># of years Used</u>	<u>Level of Satis</u>	<u>Percent Recommending</u>	<u>In house Prints</u>	<u>Used on What Percent?</u>
CCH COMPUTAX	32.61	15	5.5	2.93	67%	0%	13%
PRENTICE HALL PROF SOFTWARE	13.04	6	2.7	2.83	67%	67%	11%
CLR/FAST-TAX	10.87	5	9.2	3.20	80%	20%	10%
UNIDENTIFIED PROGRAMS	10.87	5	7.4	1.80	20%	60%	11%
CHIPSOFT, INC.	4.35	2	3.5	3.00	100%	100%	3%
PROFITAX/TLS CO.	4.35	2	5.5	4.00	100%	100%	30%
ACCOUNTING MICRO SYSTEMS	4.35	2	1.5	2.50	0%	100%	3%
CSC TACS	2.17	1	5.0	3.00	100%	0%	1%
LACERTE SOFTWARE CORPORATION	2.17	1	1.0	4.00	100%	100%	5%
SCS/COMPUTE, INC.	2.17	1	11.0	3.00	100%	0%	5%
BNA	2.17	1	1.0	3.00	100%	100%	1%
ARTHUR ANDERSEN & CO.	2.17	1	4.0	4.00	100%	100%	35%
ACCUTAX	2.17	1	15.0	2.00	0%	0%	0%
CREATIVE SOLUTIONS	2.17	1	1.0	5.00	100%	100%	25%
CPAID, INC.	2.17	1	3.0	5.00	100%	100%	100%
COMPUCRAFT	2.17	1	0.0	3.00	0%	0%	10%
Total	100.00	46					

1120 PLANNING - PRIMARY

	% of Users	# of Users	# of years Used	Level of Satis	Percent Recommending	In house Prints	Used on What Percent?
BNA	56.16	41	2.9	3.66	93%	41%	24%
UNIDENTIFIED PROGRAMS	17.81	13	1.4	2.31	38%	31%	19%
CREATIVE SOLUTIONS	6.85	5	1.6	4.40	100%	80%	62%
LACERTE SOFTWARE CORPORATION	4.11	3	1.7	3.00	67%	67%	68%
CLR/FAST-TAX	2.74	2	4.0	4.00	100%	0%	3%
ARTHUR ANDERSEN & CO.	2.74	2	3.0	4.00	100%	50%	50%
SCS/COMPUTE, INC.	1.37	1	5.0	2.00	100%	100%	1%
PRENTICE HALL PROF SOFTWARE	1.37	1	3.0	4.00	100%	100%	100%
LASER SYSTEMS, INC.	1.37	1	2.0	2.00	100%	100%	100%
CHIPSOFT, INC.	1.37	1	2.0	4.00	100%	100%	100%
ACCOUNTING MICRO SYSTEMS	1.37	1	2.0	5.00	100%	100%	100%
CPAID, INC.	1.37	1	0.0	0.00	0%	0%	0%
CONVERGENT PROF ACCTG SYS	1.37	1	1.0	4.00	100%	100%	100%
Total	100.00	73					

1120 PLANNING - SECONDARY

	% of Users	# of Users	# of years Used	Level of Satis	Percent Recommending	In house Prints	Used on What Percent?
CHIPSOFT, INC.	50.00	1	0.0	5.00	0%	0%	0%
CCH COMPUTAX	50.00	1	0.0	3.00	0%	0%	0%
Total	100.00	2					

1120S PREPARATION - PRIMARY

	% of Users	# of Users	# of years Used	Level of Satis	Percent Recommending	In house Prints	Used on What Percent?
CCH COMPUTAX	22.46	104	6.9	3.93	97%	61%	86%
LACERTE SOFTWARE CORPORATION	13.17	61	2.0	3.93	95%	97%	89%
CREATIVE SOLUTIONS	10.58	49	2.7	4.14	98%	98%	88%
CLR/FAST-TAX	7.56	35	5.7	4.00	89%	54%	84%
ARTHUR ANDERSEN & CO.	7.34	34	2.2	3.88	100%	100%	90%
PRENTICE HALL PROF SOFTWARE	6.05	28	3.3	3.46	89%	100%	77%
CHIPSOFT, INC.	4.75	22	1.9	3.68	82%	91%	86%
UNIDENTIFIED PROGRAMS	3.89	18	5.7	3.44	67%	78%	90%
SCS/COMPUTE, INC.	3.24	15	2.9	3.87	93%	27%	85%
PROFITAX/TLS CO.	3.02	14	3.1	3.50	93%	7%	81%
ACCOUNTING MICRO SYSTEMS	2.59	12	1.8	4.00	83%	100%	90%
TAX & ACCTG SOFTWARE CORP	2.38	11	1.1	3.18	91%	100%	90%
CPAID, INC.	1.94	9	2.1	4.00	100%	100%	97%
ACCUTAX	1.73	8	1.9	2.75	50%	13%	74%
CONVERGENT PROF ACCTG SYS	1.51	7	1.6	4.43	100%	100%	91%
CSC TACS	1.30	6	3.3	2.67	83%	0%	100%
PENCIL PUSHERS	1.08	5	17.6	3.80	100%	100%	75%
BUSINESS TAX SERVICE, INC.	0.86	4	3.0	4.00	100%	25%	61%
SCS COMPUTE-LMS	0.65	3	1.0	3.67	100%	33%	98%
BEST PROGRAMS	0.65	3	1.3	3.67	100%	100%	100%
TENKEY PUBLISHING, INC.	0.65	3	1.0	2.00	33%	67%	67%
DIGITAX, INC.	0.65	3	1.0	3.00	33%	100%	82%
AUSTIN SCIENTIFIC	0.43	2	4.5	2.50	50%	100%	63%
1040 SOLUTIONS	0.43	2	2.0	3.50	100%	100%	88%
SOFTVIEW, INC.	0.43	2	1.5	3.50	100%	100%	100%
RON CALLIS, CPA	0.22	1	2.0	2.00	100%	100%	100%
LASER SYSTEMS, INC.	0.22	1	1.0	3.00	100%	100%	100%
TAXX, INC.	0.22	1	3.0	4.00	100%	0%	80%
Total	100.00	463					

1120S PREPARATION - SECONDARY

	% of Users	# of Users	# of years Used	Level of Satis	Percent Recommending	In house Prints	Used on What Percent?
CCH COMPUTAX	37.50	9	6.8	2.78	44%	11%	13%
CLR/FAST-TAX	12.50	3	7.3	3.00	67%	0%	8%
UNIDENTIFIED PROGRAMS	12.50	3	1.7	1.33	33%	33%	7%
PROFITAX/TLS CO.	8.33	2	5.5	3.50	100%	100%	30%
ACCOUNTING MICRO SYSTEMS	8.33	2	1.5	2.50	0%	100%	3%
PRENTICE HALL PROF SOFTWARE	4.17	1	1.0	3.00	100%	100%	1%
CSC TACS	4.17	1	5.0	3.00	100%	0%	1%
ACCUTAX	4.17	1	2.0	2.00	0%	0%	20%
COMPUCRAFT	4.17	1	0.0	3.00	0%	0%	10%
CPAID, INC.	4.17	1	3.0	5.00	100%	100%	100%
Total	100.00	24					

1120S PLANNING - PRIMARY

	<u>% of Users</u>	<u># of Users</u>	<u># of years Used</u>	<u>Level of Satis</u>	<u>Percent Recommending</u>	<u>In house Prints</u>	<u>Used on What Percent?</u>
BNA	30.30	10	2.5	3.70	80%	40%	41%
UNIDENTIFIED PROGRAMS	24.24	8	1.9	2.25	38%	38%	28%
CREATIVE SOLUTIONS	12.12	4	2.0	4.75	100%	100%	78%
LACERTE SOFTWARE CORPORATION	6.06	2	1.0	2.00	50%	50%	53%
ARTHUR ANDERSEN & CO.	6.06	2	3.0	4.00	100%	100%	50%
LASER SYSTEMS, INC.	3.03	1	1.0	2.00	100%	100%	100%
SCS/COMPUTE, INC.	3.03	1	5.0	2.00	100%	100%	1%
PRENTICE HALL PROF SOFTWARE	3.03	1	3.0	4.00	100%	100%	100%
CLR/FAST-TAX	3.03	1	0.0	4.00	100%	0%	0%
ACCOUNTING MICRO SYSTEMS	3.03	1	1.0	4.00	100%	100%	100%
CPAID, INC.	3.03	1	0.0	0.00	0%	0%	0%
CONVERGENT PROF ACCTG SYS	3.03	1	1.0	4.00	100%	100%	50%
Total	100.00	33					

1120S PLANNING - SECONDARY

	<u>% of Users</u>	<u># of Users</u>	<u># of years Used</u>	<u>Level of Satis</u>	<u>Percent Recommending</u>	<u>In house Prints</u>	<u>Used on What Percent?</u>
CCH COMPUTAX	100.00	1	0.0	3.00	0%	0%	0%
Total	100.00	1					

706 PREPARATION - PRIMARY

	<u>% of Users</u>	<u># of Users</u>	<u># of years Used</u>	<u>Level of Satis</u>	<u>Percent Recommending</u>	<u>In house Prints</u>	<u>Used on What Percent?</u>
UNIDENTIFIED PROGRAMS	79.31	23	2.8	2.13	43%	52%	59%
BNA	10.34	3	2.3	4.00	100%	100%	100%
CSC TACS	3.45	1	1.0	1.00	0%	0%	100%
CCH COMPUTAX	3.45	1	16.0	2.00	0%	100%	100%
CLR/FAST-TAX	3.45	1	1.0	4.00	100%	100%	100%
Total	100.00	29					

706 PLANNING - PRIMARY

	<u>% of Users</u>	<u># of Users</u>	<u># of years Used</u>	<u>Level of Satis</u>	<u>Percent Recommending</u>	<u>In house Prints</u>	<u>Used on What Percent?</u>
BNA	77.78	28	3.4	3.64	89%	39%	39%
UNIDENTIFIED PROGRAMS	22.22	8	1.5	2.00	38%	38%	38%
Total	100.00	36					

ELECTRONIC FILING OF INDIVIDUAL 1040 TAX RETURNS

Do you file 1040's with the IRS via modem? Yes 68 No 720

Estimate the percentage of your eligible 1040's you filed electronically? 21 %

Do you plan to use it next year? Yes 159 No 629

ELECTRONIC TAX RESEARCH

Of the 788 responses, 175 used at least one online tax research service. 41 of these used a second service in addition. Summarized below is the total number of respondents for each listed package. Responses that a firm plans to subscribe in the last column does not necessarily mean that they do not currently use the package.

	# Using	Years Used	% of Professionals Using	Usage Expanded In Last 12 Months?	Plan to Expand or Subscribe in Next 12 Months?
PHINet	49	2.9	20	Yes <u>20</u> No <u> </u>	Yes <u>28</u> No <u> </u>
Lexis	54	3.5	26	Yes <u>24</u> No <u> </u>	Yes <u>31</u> No <u> </u>
Total	25	2.0	23	Yes <u>7</u> No <u> </u>	Yes <u>22</u> No <u> </u>
Westlaw	8	4.1	46	Yes <u>3</u> No <u> </u>	Yes <u>4</u> No <u> </u>
CCH Access	16	1.0	52	Yes <u>15</u> No <u> </u>	Yes <u>23</u> No <u> </u>
NewsNet	0	0	0	Yes <u>0</u> No <u> </u>	Yes <u>1</u> No <u> </u>
Veralex	50	2.0	31	Yes <u>16</u> No <u> </u>	Yes <u>20</u> No <u> </u>
CD-Rom	14	1.0	32	Yes <u>11</u> No <u> </u>	Yes <u>18</u> No <u> </u>
Other	0	0	0	Yes <u>0</u> No <u> </u>	Yes <u>0</u> No <u> </u>

Code	Company Name	1040 Package	1120 Package	1120S Package
110	1040 Solutions Inc	The 1040 Solution		
121	Accounting Micro Systems Inc	Tax Machine	Corporate Tax Machine	S Corporate Tax Machine
132	AccuTax	AccuTax	AccuTax	AccuTax
143	AJV Computerized Data Mgt. Inc.	TAXSIMPLE	TAXSIMPLE	TAXSIMPLE
154	Alpine Data Inc.	TAX/PACK Professional 1040	TAX/PACK Corporate 1120	TAX/PACK S-Corp 1120
165	Arthur Anderson & Co.	A-Plus Tax 1040	A-Plus Tax 1120	A-Plus Tax 1120S
176	Austin Scientific Inc.	1040 Individual	1120 Corporation	1120 S Corporation
187	Best Programs	Tax Partner 1040	Corporate Tax Partner 1120 Series	
198	BNA	BNA Income Tax Spreadsheet	BNA Corporate Tax Spreadsheet	
209	Business Tax Service, Inc		BTS	BTS
220	CCH Computax	CCH Computax	CCH Computax	CCH Computax
231	Chipssoft, Inc.	Turbotax Pro Series/1040	Turbotax Pro Series/1120	Turbotax Pro Series/1120S
242	CLR/ Fast-Tax	CLR/ Fast-Tax	CLR/ Fast-Tax	CLR/ Fast-Tax
253	Compucraft	Compucraft	Compucraft	Compucraft
264	Convergent Professional Accounting Systems	1040 TAX	1120 TAX	1120S TAX
275	CPAid, Inc.	Master Tax	Corporate 1120	Corporate 1120S
286	Creative Solutions Inc.		1120 Solution	1120 Solution
297	CSC TACS	CSC TACS	CSC TACS	CSC TACS
308	Datax, Inc	TaxMaster Pro		
319	Data-Tax Industries Inc	1040 System		
330	Diamond Software Inc.	SERIES 1040 Pro	SERIES 1120	SERIES 1120S
341	Digitax, Inc	Digitax 1040		
352	Drake Software Group	Drake Tax Solution		
363	Dunphy Systems Inc.	Professional Tax Prep Package	1120 Professional Packages	1120S Professional Package
374	Eckco Systems Inc	Taxfree	Taxfree 1120	Taxfree 1120S
385	EZWare Corporation	EZTax-Prep 1040		
396	Financial Services of Long Island	Financial Services of Long Island		
407	G & G Software, Inc.	G & G 1040	G & G Corptions	G & G Corptions
418	Gooth Software	70 TAX Programs	70 TAX Programs	70 TAX Programs
429	Helicon Group Inc	D/Tax System	D/Tax System	D/Tax System
440	Howard Soft	Tax Preparer		
451	Lacerte Software Corporation	Lacerte 1040	Lacerte 1120	Lacerte 1120S
462	Laser Systems Inc.	System 1040	System 1120	System 1120S
473	Mellon Software Inc	TAXTIME		
484	Mentor Accounting Systems	Tax - Mentor		
495	Micro Vision Software Inc.	TAX RELIEF 1040	TAX RELIEF 1120	TAX RELIEF 1120
506	Park Avenue	Park Avenue		
517	Pencil Pushers	Pencil Pushers	Pencil Pushers	Pencil Pushers
528	Plenary Systems Inc	Plenary Express 1040	Plenary Express 1120	Plenary Express 1120
539	Prentice Hall Professional Software	Software 1040	FAST/1120	FAST/1120S
550	ProfiTax/TLS Co.	ProfiTax	ProfiTax	ProfiTax
561	RAM Software Inc	RAM 1040		
572	Ron Callie, CPA		Corporation Income Tax System	
583	S & S Schedules Company		S & S 1120	S & S 1120S
594	SCS/Compute Inc	LMS 1040	LMS 1120	LMS 1120S
605	SCS/Compute Inc	SCS/Compute Inc	SCS/Compute Inc	SCS/Compute Inc
616	Softtax Inc	Softtax 88		
627	Softview Inc	Taxview Pro 1040	Taxview Pro 1120	Taxview Pro 1120S
638	Stonebridge Software Group Ltd	Tenforty/Simple		
649	Storen Tax Service Inc	Individual Tax System		
660	Tax Resources Inc	Tax Resources Ten40	Tax Resources 1120	
671	Tax & Accounting Software Corp	The 1040 Tax System	Business Tax System	Business Tax System
682	Taxbyte Inc	Tax Commissioner		
693	TAXHELP	PREPaTAX88	PREPaCORP88	PREPaCORP-S
704	Taxx, Inc.	Taxx, Inc.	Taxx, Inc.	Taxx, Inc.
715	Teikor Software Inc	Teikor 1040 Tax Package		
726	Tenkey Publishing Inc	Tax Shop 1040	Tax Shop 1120	Tax Shop 1120S
737	UFS Good-year Inc	The Tax REFUND System	The Tax REFUND System	The Tax REFUND System
748	US Tax Systems, Inc	US Tax Systems, Inc	US Tax Systems, Inc	US Tax Systems, Inc
759	OTHER			

Code	Company Name	1065 Package	706 Package	1041 Package
110	1040 Solutions Inc			
121	Accounting Micro Systems Inc	Partnership Tax Machine		
132	AccuTax	AccuTax		AccuTax
143	AJV Computerized Data Mgt, Inc.	TAX\$IMPLE		
154	Alpine Data Inc.	TAX/PACK Partnership 1065		
165	Arthur Anderson & Co.	A-Plus Tax 1065		A-Plus Tax 1041
176	Austin Scientific Inc.	1065 Partnership		
187	Best Programs			
198	BNA		BNA Estate Tax Spreadsheet	
209	Business Tax Service, Inc	BTS		
220	CCH Computax	CCH Computax		CCH Computax
231	Chipssoft, Inc.	Turbotax Pro Series/1065		
242	CLR/ Fast-Tax	CLR/ Fast-Tax		CLR/ Fast-Tax
253	Compucraft	Compucraft		
264	Convergent Professional Accounting System	1065 TAX		
275	CPAid, Inc.	Partnership 1065		
286	Creative Solutions Inc.	1065 Solution		
297	CSC TACS	CSC TACS		CSC TACS
308	Datax, Inc			
319	Data-Tax Industries Inc			
330	Diamond Software Inc.	SERIES 1065		
341	Digitax, Inc			
352	Drake Software Group			
363	Dunphy Systems Inc.	1065 Professional Package		
374	Eckco Systems Inc	Taxfree 1065		
385	EZWare Corporation	EZTax-Prep 1065		
396	Financial Services of Long Island			
407	G & G Software, Inc.	G & G Partnerships		
418	Gooth Software	70 TAX Programs		70 TAX Programs
429	Helicon Group Inc	D/Tax System		
440	Howard Soft	Partnership Edition		
451	Lacerte Software Corporation	Lacerte 1065		Lacerte 1041
462	Laser Systems Inc.	System 1065		System 1041
473	Mellon Software Inc			
484	Mentor Accounting Systems			
495	Micro Vision Software Inc.	TAX RELIEF 1065		
506	Park Avenue			
517	Pencil Pushers	Pencil Pushers		
528	Plenary Systems Inc	Plenary Express 1065		Plenary Express 1041
539	Prentice Hall Professional Software	Software 1065		
550	ProfitTax/TLS Co.	ProfitTax		
561	RAM Software Inc			
572	Ron Callie, CPA	Partnership Income Tax System		
583	S & S Schedules Company	S & S 1065		
594	SCS/Compute Inc	LMS 1065		
605	SCS/Compute Inc	SCS/Compute Inc		
616	Softtax Inc			
627	Softview Inc	Taxview Pro 1065		
638	Stonebridge Software Group Ltd			
649	Storen Tax Service Inc.			
660	Tax Resources Inc			
671	Tax & Accounting Software Corp	Business Tax System		
682	Taxbyte Inc			
693	TAXHELP			
704	Taxx, Inc.	Taxx, Inc.		
715	Teikor Software Inc			
726	Tenkey Publishing Inc	Tax Shop 1065		
737	UFS Good-year Inc	The Tax REFUND System		The Tax REFUND System
748	US Tax Systems, Inc	US Tax Systems, Inc		
759	OTHER			